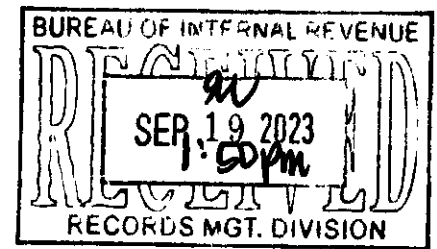




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



September 14, 2023

**REVENUE MEMORANDUM CIRCULAR NO. 96-2023**

**SUBJECT :** Circularizing the New Daily Minimum Wage Rates in Certain Sectors/Industries under Region VII (Central Visayas) as Prescribed by Wage Order No. ROVII-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. ROVII-24 approved on September 5, 2023 and published at The Freeman Newspaper on September 15, 2023:



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



**WAGE ORDER NO. ROVII-24  
PROVIDING FOR A MINIMUM WAGE INCREASE IN REGION VII**

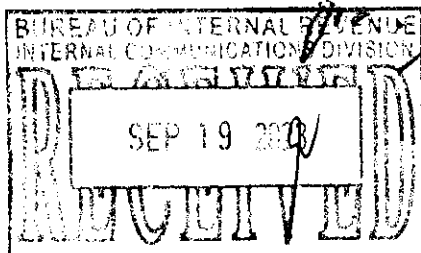
WHEREAS, the Regional Tripartite Wages and Productivity Board (RTWPB) - VII is mandated under Republic Act No. 8727, otherwise known as *The Wage Rationalization Act*, to periodically assess wage rates and conduct continuing studies in the determination of the minimum wage applicable in the region or industry;

WHEREAS, the current Wage Order No. ROVII-23 took effect on June 14, 2022;

WHEREAS, the Board received petitions for minimum wage increase for all workers in the private sector in the region, as follows:

DATE RECEIVED	PETITIONERS	WAGE ADJUSTMENT SOUGHT
1. February 14, 2023	Cebu Labor Coalition (CELAC), Lombaco Employees Organization (LEO), Metaphor Workers Union (MWU), Unicombank Employees Association (UEA) and United Domestic Workers of the Philippines	Php 282.50 Minimum Wage Adjustment in Daily Wages
2. April 27, 2023	Partido Manggagawa (PM), Sentro ng mga Negosyante at Progresibong Manggagawa (SENPRO), Globalstar Employees Union - Pigma (GEU-PGLAS), Association of Globalstar Supervisory Employees Union - Pigma (AGSEU-PGLAS), MEPE Workers Alliance (MWA), Workers Organization of Lami Foods (WOLF), Peace Warehouse Club Mandau Employees Union - Law (PWCEU-LAW), New-Built ng Manggagawa - United Miners of Camar Copper (NBUMCC-UMC), KAPO Cebu Employees Union - Workers Solidarity Network (KCEA - WSN), New at-Buod ng Manggagawa sa General Mining Corporation (NBAGMC) and Bohol Alliance of Labor Organizations (BALO)	Php 100.00 Minimum Wage Increase
3. April 27, 2023	Ayala sa mga Mamumuhang Kontraktwal sa Sugbo (ALSA KONTRAKTUAL - CEBU)	Php 100.00 Minimum Wage Increase for Workers in Central Visayas

WHEREAS, after due notice to all stakeholders, the Board conducted five (5) Public Hearings on the following dates:



*Handwritten signatures and initials*

DATE	STAKEHOLDERS	LOCATION
July 10, 2023	Northern Cebu	Captain Hall 1, 2 <sup>nd</sup> Floor, Capitancillo Cafe and Restaurant, Bogo City, Cebu
July 26, 2023	Metro Cebu	Executive Hall, DepEd Ecotech Center, Lahug, Cebu City, Cebu
August 01, 2023	Southern Cebu	2 <sup>nd</sup> Floor, Hotel Ducese, City of Naga, Cebu
August 10, 2023	Bohol	Mazzarini A & B, Kew Hotel, Tagbilaran City, Bohol
August 11, 2023	Negros Oriental and Siquipor	Function Room 3, Royal Suite Inn, Dumaguete City, Negros Oriental

WHEREAS, in setting the minimum wage, the Board has to consider the various criteria under Republic Act No. 6727, as well as the guidelines on the Two-Tiered Wage System;

WHEREAS, after a thorough review and evaluation of the existing socio-economic conditions in the region, the following findings were established:

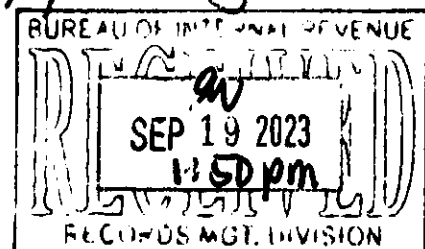
- a. The Consumer Price Index (CPI) in the region was at 110.9 in June 2022 and rose to 116.6 in July 2023;
- b. The average inflation rate from the effectivity of the last wage increase on June 14, 2022 up to July 2023 is 6.71%. In the same period, the region experienced the highest inflation rate in December 2022 at 8.5%. The beginning of 2023 saw the inflation rates easing up. July 2023 Philippine Statistics Authority (PSA) data registered Region VII's inflation rate at 4.1%;
- c. The poverty threshold based on the latest available data provided by the PSA for an average family size of five (5) in 2021 is in the amount of PHP 13,008.00 or PHP 426.00 per day;
- d. The Purchasing Power of the Peso at the time of the effectivity of the wage order was at 0.90, in July 2023 it has gone down to 0.86; and
- e. Region VII's Gross Regional Domestic Product (GRDP) has increased from 5.4% growth in 2021 to 7.8% in 2022.

WHEREAS, after due consideration of the results of the public hearing and a thorough review and evaluation of the existing socio-economic conditions in the region, the Board agrees to adjust the prevailing daily wage rates of workers / employees in the Region to enable them to cope with the rising cost of living without impairing the viability of business and industry.

NOW THEREFORE, by virtue of the power and authority vested under Republic Act No. 6727, RTWPG-VII hereby issues this 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 a PHP 33.00 increase in daily wage. The new minimum wage rates will range from PHP 415.00 to PHP 468.00.

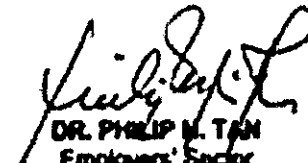
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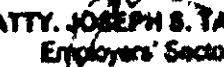
GEOGRAPHICAL AREA	NON-AGRICULTURE			AGRICULTURE AND NON-AGRICULTURE WITH LESS THAN 10 WORKERS		
	PER 1000-15	PER 1000-25	PER 1000-35	PER 1000-15	PER 1000-25	PER 1000-35
<b>CLASS A</b> Cities of Cerezo, Cebu, Cuenca, Lago Lepo, Mandau, Naga, Taliney and Municipalities of Compostela, Covadonga, Cordova, Liban, Minglanilla, San Fernando or Expanded Metro Cebu	406	20	406	425	21	406
<b>CLASS B</b> Other Cities Not Covered Under Class A - Baguio, Baguio, Baguio, Candaba, Davao, Galleon, Epifanio, Kapi, Toledo	387	20	406	382	21	406
<b>CLASS C</b> Other Municipalities Not Covered Under Class A and Class B	387	20	406	382	21	406

BUREAU OF INTERNAL REVENUE  
RECEIVED  
SEP 19 2023  
1:50 pm  
RECORDS MGT. DIVISION


  
MR. ANTONIO T. CUZON  
Workers' Sector

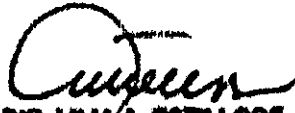
  
DR. PHILIP M. TAN  
Employers' Sector

  
ATTY. NORA ANALYN DEMETERIO-DIEGO  
Workers' Sector

  
ATTY. JOSEPH S. TANCO  
Employers' Sector

  
DIR. JENNIFER C. BRETARIA  
Vice Chairperson  
National Economic and Development Authority

  
DIR. MARIA ELENA C. ARBON  
Vice Chairperson  
Department of Trade and Industry

  
DIR. LILIA A. ESTILLORE  
Chairperson  
Department of Labor and Employment

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

J-5

ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

  
By:

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

(per RDAO no. 21-2023)  
Date of Signing: 07/18/2023

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