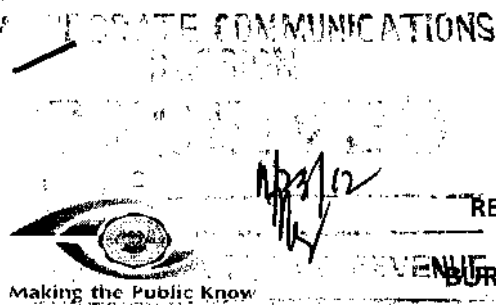




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
11:27 A.M.
NOV 23 2012
RECEIVED

November 5, 2012

REVENUE MEMORANDUM CIRCULAR NO. 76-2012

SUBJECT : Publishing the Daily Minimum Wage Rates in the National Capital Region Pursuant to Wage Order No. 17

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, we are publishing Wage Order No. 17 which was issued on May 17, 2012 and published at Philippine Daily Inquirer on May 19, 2012:

"DAILY MINIMUM WAGE RATES National Capital Region (NCR) a/ Per Wage Order No. NCR-17 b/ Effective: 3 June 2012			
Upon Effectivity:			
Sector/Industry	Basic Wage After Cola Integration	COLA	New Minimum Wage Rates
Non-Agriculture	P426.00	P20.00	P446.00
Agriculture (Plantation and Non-Plantation)	P389.00	P20.00	P409.00
Private Hospitals with bed capacity of 100 or less	P389.00	P20.00	P409.00
Retail/Service Establishments employing 15 workers or less	P389.00	P20.00	P409.00
Manufacturing Establishments regularly employing less than 10 workers	P389.00	P20.00	P409.00

Sector/Industry	Basic Wage After Cola Integration	COLA Effective 3 June 2012	COLA Effective 1 November 2012	New Minimum Wage Rates
Non-Agriculture	P426.00	P20.00	P10.00	P456.00
Agriculture (Plantation and Non-Plantation)	P389.00	P20.00	P10.00	P419.00
Private Hospitals with bed capacity of 100 or less	P389.00	P20.00	P10.00	P419.00
Retail/Service Establishments employing 15 workers or less	P389.00	P20.00	P10.00	P419.00
Manufacturing Establishments regularly employing less than 10 workers	P389.00	P20.00	P10.00	P419.00

a/ Covers the Cities of Caloocan, Las Piñas, Makati, Malabon, Mandaluyong, Manila, Marikina, Muntinlupa, Parañaque, Pasay, Pasig, Quezon, San Juan, Taguig and Valenzuela and Municipalities of Navotas and Pateros.

b/ Grants the following to all minimum wage workers in the private sector in the region:

a. Integration of P22.00 COLA under Wage Order No. RB-NCR-16 into the basic wage.

b. P30.00 COLA per day to be given in two (2) tranches:

- P20.00/day upon effectivity of this Wage order
- P10.00/day effective November 1, 2012"

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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

11:27 A.M.
NOV 23 2012

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

RECEIVED

012832