

Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Intramuros, Manila

DEPARTMENT OF LABOR AND EMPLOYMENT	
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Series of 2012

Payment of Wages for the Special (Non-working) Days on December 24 and 31, 2012 and Regular Holidays on December 25 and 30, 2012

Pursuant to Proclamation Nos. 295 and 361 issued by President Benigno S. Aquino III on November 24, 2011 and March 29, 2012 respectively, the following rules for pay on special days on December 24 and 31, 2012 and regular holidays on December 25 and 30, 2012 shall apply:

1. Special (Non-working) Days – December 24 and December 31, 2012:

- 1.1 If the employee did not work, the "no work, no pay" principle shall apply unless there is a favorable company policy, practice or collective bargaining agreement (CBA) granting payment on a special day;
- 1.2 If the employee worked, he/she shall be paid an additional 30% of his/her daily rate on the first eight hours of work $[(\text{Daily Rate} \times 130\%) + \text{COLA}]$;
- 1.3 If the employee worked in excess of eight hours (overtime work), he/she shall be paid an additional 30% of his/her hourly rate on said day $(\text{Hourly Rate of the basic daily wage} \times 130\% \times 130\% \times \text{Number of hours worked})$;
- 1.4 If the employee worked during a special day that also falls on his/her rest day, he/she shall be paid an additional 50% of his/her daily rate on the first eight hours of work $[(\text{Daily rate} \times 150\%) + \text{COLA}]$ and
- 1.5 If the employee worked in excess of eight hours (overtime work) during a special day that also falls on his/her rest day, he/she shall be paid an additional 30% of his/her hourly rate on said day $(\text{Hourly rate of the basic daily wage} \times 150\% \times 130\% \times \text{Number of hours worked})$.

2. Regular Holidays – December 25 and December 30, 2012:

- 2.1 If the employee did not work, he/she shall be paid 100% of his/her salary for that day $[\text{Daily Rate} + \text{COLA}] \times 100\%$;
- 2.2 If the employee worked, he/she shall be paid 200% of his/her regular salary for that day for the first eight hours $[\text{Daily Rate} + \text{COLA}] \times 200\%^*$;
- 2.3 If the employee worked in excess of eight hours (overtime work), he/she shall be paid an additional 30% of his/her hourly rate on said day $[\text{Hourly Rate of the basic daily wage} \times 200\% \times 130\% \times \text{Number of hours worked}]$;
- 2.4 If the employee worked during a regular holiday that also falls on his/her rest day, he/she shall be paid an additional 30% of his/her daily rate of 200% $[(\text{Daily rate} + \text{COLA}) \times 200\%] + [30\% (\text{Daily Rate} \times 200\%)]$; and
- 2.5 If the employee worked in excess of eight hours (overtime work) during a regular holiday that also falls on his/her rest day, he/she shall be paid an additional 30% of his/her hourly rate on said day $(\text{Hourly Rate of the basic daily wage} \times 200\% \times 130\% \times 130\% \times \text{Number of hours worked})$.

Be guided accordingly.


ROSALINDA DIMAPILIS-BALDOZ
Secretary

04 December 2012

**Cost of Living Allowance is only included in the computation of (regular) holiday pay*