

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

**LABOR ADVISORY NO. tl**  
Series of 2012

DEPARTMENT OF LABOR AND EMPLOYMENT	
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**Payment of Wages for the Regular Holidays, Special (Non-working) Days,  
and Special Holiday (For all Schools) for the Year 2013**

Pursuant to Proclamation No. 459 issued by President Benigno S. Aquino III on August 16, 2012, the following rules for pay on regular holidays and special days shall apply:

**1. Regular Holidays – January 1, March 28, March 29, April 9, May 1, June 12, August 26, November 30, December 25, December 30, Eid'l Fitr (to be proclaimed) and Eidul Adha (to be proclaimed)**

- 1.1 If the employee did not work, he/she shall be paid 100% of his/her salary for that day  $[(\text{Daily rate} + \text{COLA}) \times 100\%]^1$ ;
- 1.2 If the employee worked, he/she shall be paid 200% of his/her regular salary for that day for the first eight hours  $[(\text{Daily rate} + \text{COLA}) \times 200\%]^1$ ;
- 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  $[\text{Hourly rate of the basic daily wage} \times 200\% \times 130\% \times \text{number of hours worked}]$ ;
- 1.4 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
- 1.5 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  $(\text{Hourly rate of the basic daily wage} \times 200\% \times 130\% \times \text{number of hours worked})$ .

**2. Special (Non-working) Days – March 30, August 21, November 1, November 2, December 24 and December 31**

<sup>1</sup> Cost of Living Allowance (COLA) is included in the computation of holiday pay

- 2.1 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;
- 2.2 If the employee worked, he/she shall be paid an additional 30% of his/her daily rate on the first eight hours of work [(Daily rate x 130%) + COLA];
- 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 (Hourly rate of the basic daily wage x 130% x 130% x number of hours worked);
- 2.4 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 [(Daily rate x 150%) + COLA]; and
- 2.5 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 (Hourly rate of the basic daily wage x 150% x 130% x number of hours worked).

### **3. Special Holiday for all schools – February 25**

#### **3.1 For private establishments**

February 25 is an ordinary workday. No premium is required to be paid for work on said day.

#### **3.2 For the private school**

Employees in the private school, whether academic or administrative personnel, shall be paid in accordance with the rules for pay on special (nonworking) days as above stated.

Be guided accordingly.

  
**ROSALINDA DIMAPIELIS-BALDOZ**  
Secretary

10 December 2012