

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

DEPARTMENT OF LABOR AND EMPLOYMENT	
Administrative Service Control Record	
DATE:	05 DEC 2013
TIME:	9:43
RECEIVED BY:	Jane

LABOR ADVISORY NO. 13
Series of 2013

**Payment of Wages and other benefits for the Regular Holidays on
December 25 and 30, 2013 and Special (Non-working) Days on December
24 and 31, 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 – December 25 and 30, 2013

- 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 during a regular holiday, 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 $(\text{Hourly rate of the basic daily wage} \times 200\% \times 130\% \times \text{number of hours worked})$.

¹ Cost of Living Allowance (COLA) is included in the computation of holiday pay

2. Special (Non-working) Day – December 24 and 31, 2013

- 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 during a special day, 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).

Be guided accordingly.


ROSALINDA DIMAPILIS-BALDOZ
Secretary

Dept. of Labor & Employment
Office of the Secretary



015903

02 December 2013