

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

DEPARTMENT OF LABOR AND EMPLOYMENT Administrative Service Central Records Section-GSD	
DATE:	19 AUG 2014
TIME:	9:30
RECEIVED BY:	<i>[Signature]</i>

LABOR ADVISORY NO. 10
Series of 2014

**Payment of Wages and Other Benefits for the Special (Non-working) Day
on August 21, 2014 and the Regular Holiday on August 25, 2014**

Pursuant to Proclamation No. 655 issued by President Benigno S. Aquino III on September 25, 2013, the following rules for pay on special days and regular holidays shall apply:

1. Special (Non-working) Day on August 21, 2014 – Ninoy Aquino Day

- 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 For work done 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]**;
- 1.3 For work done 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)**;
- 1.4 For work done 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
- 1.5 For work done 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)**.

2. Regular Holiday on August 25, 2014 – National Heroes Day

- 2.1 If the employee did not work, he/she shall be paid 100% of his/her salary for that day **[(Daily rate + COLA) x 100%]**;

- 2.2 For work done during a regular holiday, the employee shall be paid 200% of his/her regular salary for that day for the first eight hours **[(Daily rate + COLA) x 200%]¹**;
- 2.3 For work done 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 200% x 130% x number of hours worked]**;
- 2.4 For work done 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% **[(Daily rate + COLA) x 200%] + [30% (Daily rate x 200%)]**; and
- 2.5 For work done 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 **(Hourly rate of the basic daily wage x 200% x 130% x 130% x number of hours worked)**.

Be guided accordingly.


ROSALINDA DIMAPILIS-BALDOZ
Secretary

Dept. of Labor & Employment
Office of the Secretary



15 August 2014

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