

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

DEPARTMENT OF LABOR AND EMPLOYMENT Administrative Service Central Records Section-GSD	
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LABOR ADVISORY NO. 16
Series of 2014

Payment of Wages and Other Benefits for the Special (Non-working) Days on December 24, 26 and 31, 2014, and January 2, 2015, and the Regular Holidays on December 25 and 30, 2014, and January 1, 2015

Pursuant to Proclamation Nos. 655 and 831 issued by President Benigno S. Aquino III on September 25, 2013 and July 17, 2014, respectively, the following rules for pay on special days and regular holidays shall apply:

1. Special (Non-working) Days on December 24, 26 and 31, 2014, and January 2, 2015

- 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 Holidays on December 25 and 30, 2014, and January 1, 2015

- 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%]¹**;
- 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

18 November 2014

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