

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

DEPARTMENT OF LABOR AND EMPLOYMENT	
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LABOR ADVISORY NO. 09  
Series of 2015

**PAYMENT OF WAGES FOR THE SPECIAL NATIONAL WORKING HOLIDAY  
ON JULY 27, 2015 IN COMMEMORATION OF THE FOUNDING ANNIVERSARY  
OF THE IGLESIA NI CRISTO IN THE PHILIPPINES**

Pursuant to Republic Act No. 9645 signed into law by then President Gloria Macapagal-Arroyo on June 12, 2009, the following rules for pay on special working holidays shall apply on July 27, 2015:

For work performed on a special working holiday, an employee is entitled only to his/her daily wage rate (Daily rate + COLA, if applicable). No premium pay is required since work performed on said day is considered work on an ordinary workday.

Be guided accordingly.

  
**ROSALINDA DIMAPILIS-BALDOZ**  
Secretary

16 July 2015

H. No. 5410  
S. No. 3281

Republic of the Philippines  
Congress of the Philippines  
Metro Manila  
Fourteenth Congress  
Second Regular Session

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Begun and held in Metro Manila, on Monday, the twenty-eighth day of July, two thousand eight.

[ REPUBLIC ACT NO. 9645 ]

AN ACT DECLARING JULY 27 OF EVERY YEAR AS A SPECIAL NATIONAL WORKING HOLIDAY IN RECOGNITION OF THE FOUNDING ANNIVERSARY OF THE IGLESIA NI CRISTO IN THE PHILIPPINES, AMENDING FOR THE PURPOSE SECTION 26, CHAPTER 7 OF EXECUTIVE ORDER NO. 292, OTHERWISE KNOWN AS THE ADMINISTRATIVE CODE OF 1987, AS AMENDED

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. *Short Title.* — This Act shall be known and cited as the "Commemoration of the Founding Anniversary of Iglesia ni Cristo Act".

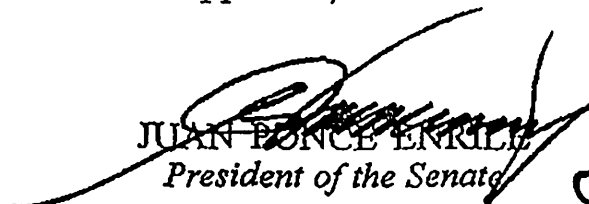
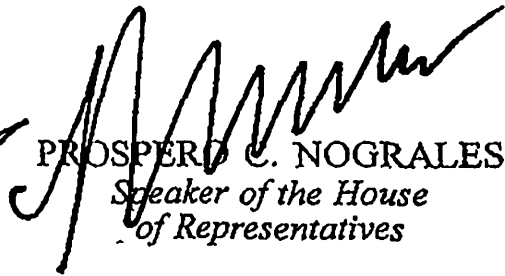
SEC. 2. *Declaration of Policy.* — It is the declared policy of the State to observe the founding anniversary of the Iglesia ni Cristo every 27<sup>th</sup> of July in recognition of its exemplary feat of leading its members towards spiritual enlightenment and good citizenry.

SEC. 3. *National Holiday.* – July 27 of every year is hereby declared as a special national working holiday in commemoration of the founding anniversary of the Iglesia ni Cristo in the Philippines.

SEC. 4. *Repealing Clause.* – Any law, presidential decree or issuance, executive order, letter of instruction, administrative order, rule or regulation contrary to or inconsistent with the provisions of this Act is hereby repealed, modified or amended accordingly.

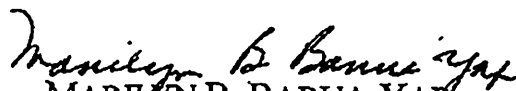
SEC. 5. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its publication in at least two (2) newspapers of general circulation.

Approved, :

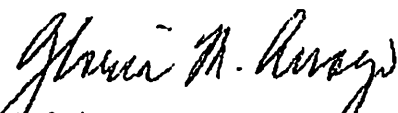
	
JUAN PONCE ENRILE <i>President of the Senate</i>	PROSPERO C. NOGRALES <i>Speaker of the House of Representatives</i>

This Act which is a consolidation of House Bill No. 5410 and Senate Bill No. 3281 was finally passed by the House of Representatives and the Senate on June 3, 2009.

  
EMMA LIRIO-REYES  
*Secretary of the Senate*

  
MARILYN B. BARUA-YAP  
*Secretary General  
House of Representatives*

Approved: JUN 12 2009

  
GLORIA MACAPAGAL-ARROYO  
*President of the Philippines*





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



MEMORANDUM CIRCULAR NO. 01

Pursuant to the provisions of the Labor Code, as amended in relation to the observance of declared holidays and in response to the queries received every time a Presidential Proclamation or a law is enacted by Congress which declares certain days either as a regular holiday, a special day or a special working holiday, the following guidelines shall be observed by all employers in the private sector:

- 1) For **regular holidays** as provided for under EO 203 (incorporated in EO 292) as amended by RA 9177:

New Year's Day	-	January 1
Maundy Thursday	-	Movable Date
Good Friday	-	Movable Date
Araw ng Kagitingan	-	April 9
Labor Day	-	May 1
Independence Day	-	June 12
National Heroes Day	-	Last Sunday of August
Bonifacio Day	-	November 30
Eidul Fitr	-	Movable Date
Christmas Day	-	December 25
Rizal Day	-	December 30

the following rules shall apply:

- a) If it is an employee's regular workday
- If unworked – 100%
  - If worked  
1<sup>st</sup> 8 hrs. – 200%  
excess of 8 hrs – plus 30% of hourly rate on said day
- b) If it is an employee's rest day
- If unworked – 100%
  - If worked  
1<sup>st</sup> 8 hrs. – plus 30% of 200%  
excess of 8 hrs – plus 30% of hourly rate on said day
- 2) For declared **special days** such as Special Non-Working Day, Special Public Holiday, Special National Holiday, in addition to the two (2) nationwide special days (November 1, All Saints Day and December 31, Last Day of the Year) listed under EO 203, as amended, the following rules shall apply:

a) If unworked –

- No pay, unless there is a favorable company policy, practice or collective bargaining agreement (CBA) granting payment of wages on special days even if unworked.

b) If worked –

- 1<sup>st</sup> 8 hrs – plus 30% of the daily rate of 100%
- excess of 8 hrs – plus 30% of hourly rate on said day

c) Falling on the employee's rest day and if worked –

- 1<sup>st</sup> 8 hrs – plus 50% of the daily rate of 100%
- excess of 8 hrs – plus 30% of hourly rate on said day

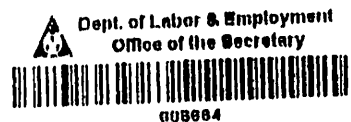
3) For those declared as **special working holidays**, the following rules shall apply:

For work performed, an employee is entitled only to his basic rate. No premium pay is required since work performed on said days is considered work on ordinary working days.

Please be guided accordingly.

*Patricia A. Sto. Tomas*  
**PATRICIA A. STO. TOMAS**  
Secretary

08 March 2004



DISSEMINATED BY ASST. SECRETARY

3/16

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