



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



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**Payment of Wages and Other Benefits for the Regular Holidays  
on December 25 & 30, 2017 and January 1, 2018 and the Special (Non-  
working) Day on December 31, 2017**

Pursuant to Proclamation Nos. 50 and 269 issued by President Rodrigo Roa Duterte on August 16, 2016 and July 17, 2017 respectively, the following rules for pay on regular holidays and special days shall apply:

**1. Regular Holidays on December 25 & 30, 2017 and January 1, 2018**

- 1.1 If the employee did not work, he/she shall be paid 100% of his/her salary for that day, subject to certain conditions under the implementing rules and regulations **[(Daily rate + COLA) x 100%]<sup>1</sup>**;
- 1.2 For work done during the 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%]<sup>1</sup>**;
- 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 200% x 130% x number of hours worked]**;
- 1.4 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
- 1.5 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)**.

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

## 2. Special (Non-working) Day on December 31, 2017

- 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 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]**;
- 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 130% x 130% x number of hours worked];
- 2.4 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
- 2.5 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 130% x number of hours worked)**.

Be guided accordingly.

19 December 2017

  
SILVESTRE H. BELLO III  
Secretary

Dept. of Labor & Employment  
Office of the Secretary



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