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LABOR ADVISORY NO. 19  
Series of 2018

**Payment of Wages  
for the Special (Non-Working) Days on December 8, 24 and 31, 2018  
and the Regular Holidays on December 25 and 30, 2018**

Pursuant to Proclamation Nos. 269 issued by President Rodrigo Roa Duterte on July 17, 2017 and Republic Act No. 10966 signed on December 28, 2017, the following rules for pay on special (non-working) days and regular holidays shall apply:

**1. Special (Non-Working) Days on December 8, 24 and 31, 2018**

- 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 the special day, he/she shall be paid an additional 30% of his/her basic wage on the first eight hours of work **[(Basic wage 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 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 basic wage on the first eight hours of work **[(Basic wage 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 wage x 150% x 130% x number of hours worked)**.

## 2. Regular Holidays on December 25 and 30, 2018

- 2.1 If the employee did not work, he/she shall be paid 100% of his/her wage for that day **[(Basic wage + COLA) x 100%]<sup>1</sup>**;
- 2.2 For work done during the regular holiday, the employee shall be paid 200% of his/her wage for that day for the first eight hours **[(Basic wage + COLA) x 200%]<sup>1</sup>**;
- 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 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 basic wage of 200% **[(Basic wage + COLA) x 200%] + [30% (Basic wage 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 wage x 200% x 130% x 130% x number of hours worked)**.

Be guided accordingly.

04 December 2018

  
SILVESTRE H. BELLO III  
Secretary

Dept. of Labor & Employment  
Office of the Secretary



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