



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



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**Payment of Wages
for the Special (Non-Working) Days on December 8, 24, & 31, 2020 and
Regular Holidays on December 25 & 30, 2020**

Pursuant to Proclamation No. 845 issued by President Rodrigo Roa Duterte on November 15, 2019, the following rules for pay on special (non-working) days and regular holidays shall apply:

1. Special (Non-Working) Days on December 8 (Feast of the Immaculate Conception of Mary), 24 (Additional Special [Non-Working] Day), and 31 (Last Day of the Year), 2020

- 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 (Christmas Day) and 30, 2020 (Rizal Day)

- 2.1 If the employee did not work, he/she shall be paid 100% of his/her wage for that day, subject to certain requirements under the implementing rules and regulations of the Labor Code, as amended. **[(Basic wage + COLA) x 100%]¹**;
- 2.2 For work done during the regular holiday, the employee shall be paid a total of 200% of his/her wage for that day for the first eight hours **[(Basic wage + COLA) x 200%]¹**;

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

- 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**).

However, In view of the existence of a national emergency arising from the Coronavirus Disease 2019 (COVID-19) situation, establishments that have totally closed or ceased operation during the community quarantine period are exempted from the payment of the holiday pay on December 25 and 30, 2020 under this Advisory.

Be guided accordingly.

7 December 2020


SILVESTRE H. BELLO III
Secretary

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