



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



**LABOR ADVISORY NO. 24**  
**Series of 2021**

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**Payment of Wages**  
**for the Regular Holiday on January 1, 2022**

Pursuant to Proclamation No. 1236 issued by President Rodrigo Roa Duterte on October 29, 2021, the following rules for pay on regular holidays shall apply:

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.  $[(\text{Basic wage} + \text{COLA}) \times 100\%]^1$ ;
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  $[(\text{Basic wage} + \text{COLA}) \times 200\%]^1$ ;
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  $[\text{Hourly rate of the basic wage} \times 200\% \times 130\% \times \text{number of hours worked}]$ ;
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%  $[(\text{Basic wage} + \text{COLA}) \times 200\%] + [30\% (\text{Basic wage} \times 200\%)]$ ; and
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  $(\text{Hourly rate of the basic wage} \times 200\% \times 130\% \times 130\% \times \text{number of hours worked})$ .

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 January 1, 2022 under this Advisory.

Be guided accordingly.

28 December 2021

  
**SILVESTRE H. BELLO III**  
Secretary  
Department of Labor and Employment  
Office of the Secretary



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