



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

DEPARTMENT OF LABOR AND EMPLOYMENT	
Administrative Service Central Records Section-ASCR	
DATE:	15 DEC 2015
TIME:	10:45
RECEIVED BY:	Angel

LABOR ADVISORY NO. 18
Series of 2015

**Payment of Wages for the Regular Holidays and
Special (Non-working) Days in December 2015 and January 2016**

Pursuant to Proclamation Nos. 831 and 1105 issued by President Benigno S. Aquino III on July 17, 2014 and August 20, 2015, respectively, the following rules for pay on regular holidays and special days shall apply:

1. Regular Holidays – December 25 and 30, 2015 and January 1, 2016

- 1.1 If the employee did not work, he/she shall be paid 100% of his/her salary for that day **[(Daily rate + COLA) x 100%]¹**;
- 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%]¹**;
- 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)**.

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

2. Special (Non-Working) Days – December 24 and 31, 2015 and January 2, 2016

- 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 the special, 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 number of hours worked)**.

Be guided accordingly.

LC December 2015


ROSALINDA DIMAPILIS-BALDOZ
Secretary

Dept. of Labor & Employment
Office of the Secretary



020608