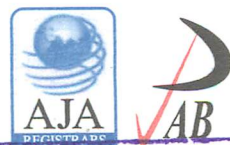




Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Intramuros, Manila



LABOR ADVISORY NO. 10
Series of 2017

**Payment of Wages for the Regular Holidays
and Special (Non-Working) Days for the Year 2018**

Pursuant to Proclamation No. 269 issued by President Rodrigo R. Duterte on July 17, 2017, the following rules for pay on regular holidays and special days shall apply:

1. **Regular Holidays – January 1, March 29, March 30, April 9, May 1, June 12, August 27, November 30, December 25, December 30, Eidul Fitr (to be proclaimed) and Eidul Adha (to be proclaimed)**
 - 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 – February 16, February 25, March 31, August 21, November 1, November 2, December 24 and December 31

- 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.


SILVESTRE H. BELLO III
Secretary

Dept. of Labor & Employment
Office of the Secretary



24 July 2017