



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



**LABOR ADVISORY NO. 21**  
**Series of 2018**

**Payment of Wages**  
**for the Regular Holiday on January 1, 2019**

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Pursuant to Proclamation No. 555 issued by President Rodrigo Roa Duterte on August 15, 2018, the following rules for pay on regular holidays shall apply on January 1, 2019:

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. 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>**;
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]**;
4. For work done during the 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
5. For work done in excess of eight hours (overtime work) during the 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.

27 December 2018

  
**SILVESTRE H. BELLO III**  
Secretary

Dept. of Labor & Employment  
Office of the Secretary



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