



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



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LABOR ADVISORY NO. 23
Series of 2021

**Payment of Wages
for the Special (Non-Working) Day on December 8, Special (Working) Days on
December 24 & 31, and Regular Holidays on December 25 & 30, 2021**

Pursuant to Proclamation No. 1107 issued by President Rodrigo Roa Duterte on February 26, 2021, the following rules for pay on special (non-working) days, special (working) days and regular holidays shall apply:

1. Special (Non-Working) Day – December 8, 2021 (Feast of the Immaculate Conception of Mary)

- 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. Special (Working) Days – December 24 (Christmas Eve) and 31 (Last Day of the Year), 2021

For work performed on a declared Special Working Day, an employee is entitled only to his/her daily wage. No premium pay is required since work performed on said day is considered work on an ordinary working day.


3. Regular Holidays – December 25 (Christmas Day) and 30 (Rizal Day), 2021

- 3.1 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;
- 3.2 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;
- 3.3 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];
- 3.4 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
- 3.5 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, 2021 under this Advisory.

Be guided accordingly.

13 December 2021


SILVESTRE H. BELLO III
Secretary

Dept. of Labor & Employment
Office of the Secretary



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