

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

DEPARTMENT OF LABOR AND EMPLOYMENT Administrative Service Central Records Section-GSI	
DATE:	26 DEC 2013
TIME:	1:27
RECEIVED BY:	<i>[Signature]</i>

LABOR ADVISORY NO. 14
Series of 2013

Payment of Wages and Other Benefits for the Regular Holiday on January 1, 2014 and the Special (Non-working) Day on January 31, 2014

Pursuant to Proclamation No. 655 issued by President Benigno S. Aquino III on September 25, 2013, the following rules for pay on regular holidays and special days shall apply:

1. Regular Holiday on January 1, 2014

- 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 a 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)**.

2. Special (Non-working) Day on January 31, 2014

- 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;

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

- 2.2 For work done during a special day, 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.


ROSALINDA DIMAPILIS-BALDOZ
Secretary

20 December 2013