



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



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**LABOR ADVISORY NO. 26**  
Series of 2023

**Payment of Wages for the Special (Non-Working) Days  
on December 08 and 31, 2023, and Regular Holidays on  
December 25 and 30, 2023**

Pursuant to Proclamation No. 42, Series of 2022, as amended by Proclamation No. 90, Series of 2022, the following pay rules shall apply:

**1. Special (Non-Working) Day – December 08, 2023 (Feast of Immaculate Conception of Mary), and December 31, 2023 (Last Day of the Year)**

- 1.1 If the employee does 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, the employer shall pay the employee an additional 30% of the basic wage on the first eight hours of work (*Basic wage x 130%*);
- 1.3 For work done in excess of eight hours, the employer shall pay the employee an additional 30% of the 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 the special day that also falls on the employee's rest day, the employer shall pay the employee an additional 50% of the basic wage on the first eight hours of work (*Basic wage x 150%*); and
- 1.5 For work done in excess of eight hours during the special day that also falls on the employee's rest day, the employer shall pay the employee an additional 30% of the hourly rate on said day (*Hourly rate of the basic wage x 150% x 130% x number of hours worked*).

**2. Regular Holiday – December 25, 2023 (Christmas Day), and December 30, 2023 (Rizal Day)**

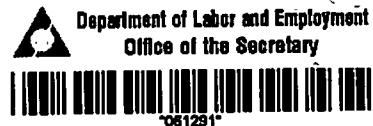
- 2.1 If the employee does not work, the employer shall pay 100% of the employee's wage for that day, provided that the employee reports to work or is on leave of absence with pay on the day immediately preceding the regular holiday. Where the day immediately preceding the regular holiday is a non-working day in the establishment or the scheduled rest day of

- the employee, he or she shall be entitled to holiday pay if the employee reports to work or is on leave of absence with pay on the day immediately preceding the non-working day or rest day (*Basic wage x 100%*);
- 2.2 For work done during the regular holiday, the employer shall pay a total of 200% of the employee's wage for that day for the first eight hours (*Basic wage x 200%*);
- 2.3 For work done in excess of eight hours, the employer shall pay the employee an additional 30% of the hourly rate on said day (*Hourly rate of the basic wage x 200% x 130% x number of hours worked*);
- 2.4 For work done during a regular holiday that also falls on the employee's rest day, the employer shall pay the employee an additional 30% of the basic wage of 200% (*Basic wage x 200% x 130%*); and
- 2.5 For work done in excess of eight hours during a regular holiday that also falls on the employee's rest day, the employer shall pay the employee an additional 30% of the 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.

  
**BIENVENIDO E. LAGUESMA**  
Secretary

7 December 2023



- the employee, he or she shall be entitled to holiday pay if the employee reports to work or is on leave of absence with pay on the day immediately preceding the non-working day or rest day (*Basic wage x 100%*);
- 2.2 For work done during the regular holiday, the employer shall pay a total of 200% of the employee's wage for that day for the first eight hours (*Basic wage x 200%*);
- 2.3 For work done in excess of eight hours, the employer shall pay the employee an additional 30% of the hourly rate on said day (*Hourly rate of the basic wage x 200% x 130% x number of hours worked*);
- 2.4 For work done during a regular holiday that also falls on the employee's rest day, the employer shall pay the employee an additional 30% of the basic wage of 200% (*Basic wage x 200% x 130%*); and
- 2.5 For work done in excess of eight hours during a regular holiday that also falls on the employee's rest day, the employer shall pay the employee an additional 30% of the 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.

**BIENVENIDO E. LAGUESMA**  
Secretary

\_\_\_\_ December 2023







MALACAÑAN PALACE  
MANILA

**BY THE PRESIDENT OF THE PHILIPPINES**

**PROCLAMATION NO. 90**

**AMENDING PROCLAMATION NO. 42, S. 2022, DECLARING THE REGULAR  
HOLIDAYS AND SPECIAL (NON-WORKING) DAYS FOR THE YEAR 2023**

**WHEREAS**, Republic Act (RA) No. 9492 dated 24 July 2007, entitled "*An Act Rationalizing the Celebration of National Holidays Amending for the Purpose Section 26, Chapter 7, Book 1 of Executive Order No. 292, as amended, otherwise known as The Administrative Code of 1987*," lists the regular holidays and special days to be observed in the country unless otherwise modified by law, order or proclamation;

**WHEREAS**, Proclamation No. 42, s. 2022, declared the Regular Holidays, Special (Non-Working) Days, and additional Special (Non-Working) Days to be observed for the year 2023;

**WHEREAS**, there is a need to adjust these holidays pursuant to the principle of holiday economics wherein a longer weekend will help encourage domestic travel and increase tourism expenditures in the country;

**WHEREAS**, for the year 2023, New Year's Day falls on a Sunday. In consideration of the Filipino tradition of visiting relatives and spending time with their families for this occasion, it is but fitting to declare January 2 (Monday) as an additional special (non-working) day throughout the country;

**WHEREAS**, the commemoration of Araw ng Kagitingan (April 9), which is a regular holiday, falls on a Sunday for the year 2023. To enable our countrymen to avail of the benefits of a longer weekend, Monday, 10 April 2023, in lieu of Sunday, 9 April 2023 may be declared as a non-working holiday, provided that the historical significance of Araw ng Kagitingan is maintained;

**WHEREAS**, Bonifacio Day, which is observed as a regular holiday on November 30 of each year, falls on a Thursday for the year 2023. Pursuant to RA No. 9492, 27 November 2023 (Monday nearest November 30) may be declared as a non-working holiday while 30 November 2023 (Thursday) may be declared as a working day;

**NOW, THEREFORE, I, FERDINAND R. MARCOS, JR.**, by virtue of the powers vested in me by the Constitution as President of the Philippines, do hereby declare:

**SECTION 1.** Section 1 of Proclamation No. 42, s. 2022 is hereby amended as follows:

Section 1. The following regular holidays and special days for the year 2023 shall be observed in the country:

**THE PRESIDENT OF THE PHILIPPINES**

## A. Regular Holidays

New Year's Day	-	1	January (Sunday)
Araw ng Kagitingan	-	10	April (Monday nearest April 9)
Maundy Thursday	-	6	April
Good Friday	-	7	April
Labor Day	-	1	May (Monday)
Independence Day	-	12	June (Monday)
National Heroes Day	-	28	August (Last Monday of August)
Bonifacio Day	-	27	November (Monday nearest November 30)
Christmas Day	-	25	December (Monday)
Rizal Day	-	30	December (Saturday)

## B. Special (Non-Working) Days

EDSA People Power Revolution Anniversary	-	25	February (Saturday)
Black Saturday	-	08	April
Ninoy Aquino Day	-	21	August (Monday)
All Saints' Day	-	1	November (Wednesday)
Feast of the Immaculate Conception of Mary	-	8	December (Friday)
Last Day of the Year	-	31	December (Sunday)
Additional Special (Non-Working) Days	-	2	January (Monday)
		2	November (Thursday)

**SECTION 2.** All other provisions of Proclamation No. 42, s. 2022, shall remain unchanged, valid, and existing.

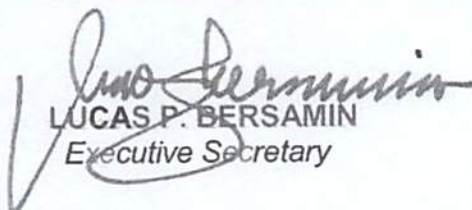
**SECTION 3.** This Proclamation shall take effect immediately.

**SECTION 4.** This Proclamation shall be published in a newspaper of general circulation.

**IN WITNESS WHEREOF,** I have hereunto set my hand and caused the seal of the Republic of the Philippines to be affixed.

Done in the City of Manila, this 9<sup>th</sup> day of November, in the year of Our Lord, Two Thousand and Twenty Two.

By the President:

  
LUCAS P. BERSAMIN  
Executive Secretary

