



LABOR ADVISORY NO. 27  
Series of 2023

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**Payment of Wages for the Regular Holidays  
and Special (Non-Working) Days for the Year 2024**

Pursuant to Proclamation No. 368, Series of 2023, the following pay rules shall apply:

1. **Regular Holidays – January 1, March 28, March 29, April 09, May 1, June 12, August 26, November 30, December 25, December 30, Eidul Fitr (to be proclaimed) and Eidul Adha (to be proclaimed)**
  - 1.1 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 worked or was on leave of absence with pay on the day immediately preceding the non-working day or rest day (*Basic wage x 100%*);
  - 1.2 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%*);
  - 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 200% x 130% x number of hours worked*);
  - 1.4 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
  - 1.5 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*).
2. **Special (Non-Working) Days – February 10, March 30, August 21, November 1, November 2, December 8, December 24, and December 31**
  - 2.1 If the employee does not work, the "no work, no pay" principle shall apply unless there is a favorable company policy, practice, or

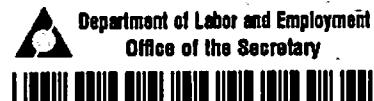
collective bargaining agreement (CBA) granting payment on a special day.

- 2.2 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%*).
- 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 130% x 130% x number of hours worked*).
- 2.4 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%*).
- 2.5 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*).

Be guided accordingly.

  
BIENVENIDO E. LAGUESMA  
Secretary

12 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.th day of November, in the year of Our Lord, Two Thousand and Twenty Two.

By the President:

  
LUCAS P. BERSAMIN  
Executive Secretary





MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

PROCLAMATION NO. 368

DECLARING THE REGULAR HOLIDAYS AND SPECIAL (NON-WORKING) DAYS  
FOR THE YEAR 2024

WHEREAS, Republic Act (RA) No. 9492 dated 24 July 2007 amended Section 26, Chapter 7, Book I of Executive Order (EO) No. 292, also known as the Administrative Code of 1987, by declaring certain days (specific or movable) as special or regular holidays;

WHEREAS, on 10 February 2024, Chinese nationals all over the world will celebrate Spring Festival, popularly known as the Chinese New Year, which is one of the most revered and festive events celebrated not only in China but also in the Philippines, and such date may be declared as a special (non-working) day without detriment to public interest;

WHEREAS, Black Saturday, which falls on 30 March 2024, has been traditionally declared a special (non-working) day throughout the country, the observance of Holy Week being one of the most cherished traditions of our predominantly Catholic people;

WHEREAS, RA No. 9256 dated 25 February 2004 declared August 21 of every year as national non-working holiday to commemorate the death anniversary of former Senator Benigno S. Aquino Jr.;

WHEREAS, RA No. 10966 dated 28 December 2017 provides that December 8 of every year shall be celebrated as a special non-working holiday in the entire country to commemorate the Feast of the Immaculate Conception of Mary;

WHEREAS, declaring 02 November 2024 (Saturday), as additional special (non-working) day throughout the country will strengthen family ties by providing more time for the traditional All Saints' Day, All Souls' Day activities, as well as promote domestic tourism;

WHEREAS, RA No. 9177 dated 13 November 2002 declared the first day of Shawwal, the tenth month of the Islamic calendar, as a regular holiday throughout the country for the observance of *Eidul Fitr*; and

WHEREAS, RA No. 9849 dated 11 December 2009 provides that the tenth day of Zhul Hijja be declared as a national holiday in observance of *Eidul Adha*;

**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.** The following regular holidays and special days for the year 2024 shall be observed in the country:

**A. Regular Holidays**

New Year's Day	-	1	January (Monday)
Maundy Thursday	-	28	March
Good Friday	-	29	March
Araw ng Kagitingan	-	9	April (Tuesday)
Labor Day	-	1	May (Wednesday)
Independence Day	-	12	June (Wednesday)
National Heroes Day	-	26	August (Last Monday of August)
Bonifacio Day	-	30	November (Saturday)
Christmas Day	-	25	December (Wednesday)
Rizal Day	-	30	December (Monday)

**B. Special (Non-Working) Days**

Ninoy Aquino Day	-	21	August (Wednesday)
All Saints' Day	-	1	November (Friday)
Feast of the Immaculate Conception of Mary	-	8	December (Sunday)
Last Day of the Year	-	31	December (Tuesday)

**Additional Special (Non-Working) Days**

Chinese New Year	-	10	February (Saturday)
Black Saturday	-	30	March
All Souls' Day	-	2	November (Saturday)
Christmas Eve	-	24	December (Tuesday)

**SECTION 2.** The proclamations declaring national holidays for the observance of *Eidul Fitr* and *Eidul Adha* shall hereafter be issued after the approximate dates of the Islamic holidays have been determined in accordance with the Islamic calendar (Hijra) or the lunar calendar, or upon Islamic astronomical calculations, whichever is possible or convenient. To this end, the National Commission on Muslim Filipinos shall recommend to the Office of the President the actual dates on which these holidays shall respectively fall.

**SECTION 3.** The Department of Labor and Employment shall promulgate the implementing guidelines for this Proclamation.

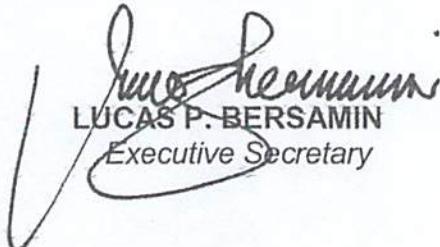
**SECTION 4.** This Proclamation shall take effect immediately.

**SECTION 5.** 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 11th day of October, in the year of Our Lord, Two Thousand and Twenty Three.

By the President:



LUCAS P. BERSAMIN  
Executive Secretary





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LABOR ADVISORY NO. 27  
Series of 2022

**Payment of Wages for the Regular Holidays  
and Special (Non-Working) Days for the Year 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. Regular Holidays – January 1, April 6, April 7, April 10, May 1, June 12, August 28, November 27, December 25, December 30, Eidul Fitr (to be proclaimed) and Eidul Adha (to be proclaimed)**
  - 1.1 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 worked or was on leave of absence with pay on the day immediately preceding the non-working day or rest day (*Basic wage x 100%*);**
  - 1.2 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%*);**
  - 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 200% x 130% x number of hours worked*);**
  - 1.4 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**
  - 1.5 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 number of hours worked*).**
- 2. Special (Non-Working) Days – January 2, February 25, April 8, August 21, November 1, November 2, December 8 and December 31**
  - 2.1 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.**
  - 2.2 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%*).**

- 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 130% x 130% x number of hours worked*).
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Be guided accordingly.



BIENVENIDO E. LAGUESMA  
Secretary

83 December 2022

Dept. of Labor & Employment  
Office of the Secretary





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
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Labor Day	-	1	May (Monday)
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Christmas Day	-	25	December (Monday)
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**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)
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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.

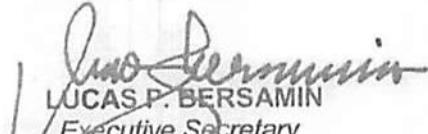
**SECTION 3.** This Proclamation shall take effect immediately.

**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

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MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES  
PROCLAMATION NO. 42

**DECLARING THE REGULAR HOLIDAYS AND SPECIAL (NON-WORKING) DAYS  
FOR THE YEAR 2023**

WHEREAS, Republic Act (RA) No. 9492 dated 24 July 2007 amended Section 26, Chapter 7, Book I of Executive Order (EO) No. 292, also known as the Administrative Code of 1987, by declaring certain days (specific or movable) as special or regular holidays;

WHEREAS, on 25 February 2023, the country will commemorate the 37<sup>th</sup> Anniversary of the EDSA People Power Revolution, which ushered political, social, and economic reforms in the country;

WHEREAS, Black Saturday, which falls on 08 April 2023, has been traditionally declared a special (non-working) day throughout the country, the observance of Holy Week being one of the most cherished traditions of our predominantly Catholic people;

WHEREAS, RA No. 9256 dated 25 February 2004 declared August 21 of every year as national non-working holiday to commemorate the death anniversary of former Senator Benigno S. Aquino Jr.;

WHEREAS, RA No. 10966 dated 28 December 2017 provides that December 8 of every year shall be celebrated as a special non-working holiday in the entire country to commemorate the Feast of the Immaculate Conception of Mary;

WHEREAS, declaring 02 November 2023 (Thursday), as additional special (non-working) day throughout the country will strengthen family ties by providing more time for the traditional All Saints' Day, All Souls' Day activities, as well as promote domestic tourism;

WHEREAS, RA No. 9177 dated 13 November 2002 declared the first day of Shawwal, the tenth month of the Islamic calendar, as a regular holiday throughout the country for the observance of *Eidul Fitr*; and

WHEREAS, RA No. 9849 dated 11 December 2009 provides that the tenth day of Zhul Hijja be declared as a national holiday in observance of *Eidul Adha*;

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

THE PRESIDENT OF THE PHILIPPINES