



LABOR ADVISORY NO. 28
Series of 2023

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**Payment of Wages for the Special (Non-Working) Day
on 26 December 2023**

Pursuant to Proclamation No. 425, Series of 2023, the following pay rules shall apply:

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. 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%*);
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*);
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
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.

De Guevara
BIENVENIDO E. LAGUESMA
Secretary

14 December 2023

 Department of Labor and Employment
Office of the Secretary

