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LABOR ADVISORY NO. 12
Series of 2025

**Payment of Wages for the Regular Holidays,
Special (Non-Working) Days, and Special (Working Day) for the Year 2026**

Pursuant to Proclamation No. 1006, Series of 2025, the following pay rules shall apply:

1. **Regular Holidays – January 1, April 2, April 3, April 9, May 1, June 12, August 31, 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 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%*);
 - 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 17, April 4, 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*).

3. Special (Working) Day – February 25

- 3.1 It shall be considered as an ordinary working day for the purpose of payment of wages and wage-related benefits;
- 3.2 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;
- 3.3 For work done on an ordinary working day, the employer shall pay 100% of the employee’s wage for that day for the first eight hours (*Basic wage x 100%*); and
- 3.4 For work done in excess of eight hours, the employer shall pay the employee an additional 25% of the hourly rate on said day (*Hourly rate of the basic wage x 125%*).

Be guided accordingly.


BIENVENIDO E. LAGUESMA
Secretary

11 September 2025

