



Republic of the Philippines
Department of Education

SEP 06 2025

DepEd ORDER
No. 026, s. 2025

GUIDELINES ON THE PAYMENT OF OVERTIME SERVICES OF TEACHERS

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Payment of Overtime Services of Teachers** pursuant to Republic Act No. 4670 dated June 18, 1966, or the Magna Carta for Public School Teachers, and the Civil Service Commission and Department of Budget and Management Joint Circular No. 02, s. 2015 dated November 25, 2015.
2. The mechanisms, procedures, and standards stipulated herein shall guide all DepEd offices and schools, including the heads of offices, human resource management officers, and teachers, on the implementation and administration of overtime services and payment for public school teachers.
3. All DepEd Orders and other related issuances, rules, regulations, and provisions that are inconsistent with this Order and its provisions are repealed, rescinded, or modified accordingly.
4. This Order shall take effect **immediately** upon its approval and after its publication on the DepEd website. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.
5. For any clarifications or inquiries, please contact the **Bureau of Human Resource and Organizational Development-Personnel Division**, Ground Floor Alonzo Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through the email address at bhrod.pd@deped.gov.ph or telephone numbers (02) 8633-9345 or 8636-6546.
6. Immediate dissemination of and strict compliance with this Order is directed.

SONNY ANGARA
Secretary

Encl.:

As stated

Reference:

DepEd Order No. 005, s. 2019

To be indicated in the Perpetual Index
under the following subjects:

BENEFITS
EMPLOYEES
OFFICIALS
POLICY
TEACHERS

JDMC, MPC, DO Guidelines on the Payment of OT Services of Teachers
0308 – September 2, 2025

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GUIDELINES ON THE PAYMENT OF OVERTIME SERVICES OF TEACHERS

I. Rationale

1. Republic Act (RA) No. 4670, otherwise known as the *Magna Carta for Public School Teachers*, entrusts the Department of Education (DepEd) with the responsibility of ensuring the proper implementation of its provisions through the development of relevant guidelines and the preparation of the necessary budgetary requirements for the prescribed benefits.

Under Rule III, Section 14 of RA No. 4670, co-curricula and out of school activities and any other activities outside of what is defined as normal duties of any teacher shall be paid an additional compensation of at least twenty-five per cent of the teacher's regular remuneration after such teacher has completed at least six (6) hours of actual classroom teaching a day.

2. In conjunction to the abovementioned, Memorandum Order No. 228 dated 29 March 1989, issued under the administration of President Corazon C. Aquino, authorized the rendition and payment of overtime services for government personnel.
3. In line with this, the Civil Service Commission (CSC) and the Department of Budget and Management (DBM) issued Joint Circular No. 02, s. 2015 dated 25 November 2015 or the *Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees* prescribing the policies and guidelines on the rendition of overtime services and corresponding remuneration, either through Compensatory Time Off (CTO) or Overtime Pay. This issuance granted flexibility to agencies in authorizing overtime work and processing payments.
4. To harmonize its internal practices with this joint circular, DepEd issued Department Order (DO) No. 30, s. 2016, which established policies and guidelines on overtime services and payment for non-teaching personnel.
5. For teaching personnel, however, services rendered beyond regular duties or outside regular work hours—where payment of honorarium or overtime pay is not possible—are instead compensated through **Vacation Service Credits (VSC)** pursuant to DO No. 013, s. 2024, or the *Revised Guidelines on the Grant of Vacation Service Credits for Teachers*.
6. Furthermore, DepEd Memorandum (DM) No. 291 s. 2008 or the *Guidelines on the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers* provides that overtime pay can be only claimed for actual teaching and/or work performed within the school premises, thus limiting the scope of remunerable overtime for teachers.
7. Recent DepEd initiatives, such as DepEd Order No. 005, s. 2024 or the *Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload*, sought to streamline the workload of teachers by

maximizing their time on actual classroom teaching and related duties, thereby reinforcing the focus on teaching and learning processes.

However, despite these policies and recent efforts, situations still arise where teachers must render additional services beyond their regular work hours. While the topic of monetary compensation for such services has been raised, clear guidelines for its implementation remain lacking.

8. Consistent with the Department's commitment to ensure the welfare of teachers and recognizing their valuable contributions, this Order is issued to properly compensate teaching personnel for the additional time and effort they devote to their work and to establish a clear framework for the efficient and effective implementation of overtime pay for teachers.

II. Scope of the Policy

This DepEd Order provides the guidelines on the payment of overtime services for all DepEd-employed teachers engaged in classroom teaching on a full-time basis, including Alternative Learning System (ALS) Teachers, under permanent, substitute, and provisional appointment in all public elementary, junior, senior high schools and Community Learning Centers (CLCs).

III. Definition of Terms

For the purposes of these guidelines, the following terms are defined as follows:

1. **Overtime Pay** refers to payment of monetary compensation to teachers for work performed beyond the regular teaching load incidental to the teaching-related assignments.
2. **Overtime Services for Teachers** refer to the rendition of authorized work or activity outside of their normal duties that has to be completed on a fixed date within the school premises; and the scheduled completion date cannot be met within the prescribed work hours.
3. **Regular Teaching Load** refers to actual classroom teaching hours or minutes rendered by a teacher equivalent to six (6) hours a day.
4. **Teachers** refer to those occupying teaching positions that are directly engaged in teaching or the delivery of instruction in elementary and secondary (junior high school and senior high school) schools and Community Learning Centers (CLCs) on a full-time basis.
5. **Teaching Overload** refers to the actual classroom teaching in excess of the regular teaching load. Teaching overload shall not exceed two (2) hours a day or ten (10) hours a week.
6. **Teaching-related assignments** refer to tasks related to teaching and academic learning which support learner development. These tasks are performed by teachers in consideration of their professional expertise and experience.

7. **Vacation Service Credit** refers to the leave credits earned by public school teachers for services rendered during activities authorized by proper authorities during summer/long and Christmas vacation, weekends and holidays, and teaching overload. These credits are used to offset absences due to illness or to offset proportional deduction in vacation salary due to absences for personal reasons or late appointments.

IV. Policy Statement

The DepEd recognizes the critical role of public school teachers in ensuring the delivery of quality basic education. In acknowledgment of their dedication and the increasing demands of the teaching profession, this policy establishes clear guidelines for the provision of additional monetary compensation to public school teachers who perform work beyond their regular functions and regular work hours.

This Order aims to ensure fair and equitable compensation for teachers who are required to render services in relation to teaching-related assignments outside their regular schedule.

This issuance is implemented in conjunction with **DepEd Order No. 005, s. 2024**, which governs the payment of teaching overload for actual classroom teaching in excess of the required six (6) hours per day, and **DepEd Order No. 013, s. 2024**, which prescribes the grant of Vacation Service Credits (VSC) for authorized services rendered beyond regular work hours, including weekends, holidays, and long vacation periods. Together, these policies establish a comprehensive compensation framework for teachers' extended work contributions, whether through overload teaching, additional duties, or school-based support activities.

By institutionalizing the grant of overtime pay, DepEd affirms its commitment to upholding the welfare, motivation, and professional dignity of teachers, while promoting accountability, transparency, and alignment with existing government compensation policies.

V. General Policies

1. A public school teacher shall render eight (8) hours of work per day, of which six (6) hours shall be devoted to actual classroom teaching and two (2) hours allotted to teacher ancillary tasks which may be spent within or outside school premises.
2. Overtime services shall only cover services in performance of teaching-related assignments within school premises. Teaching-related assignments refer to tasks related to teaching and academic learning which support learner development and which include programs that are designated in the School Improvement Plan (SIP)/Annual Improvement Plan (AIP). As defined in Section V.A.4.1 of the DO No. 005, s. 2024, the following teaching-related assignments may be designated to teachers:
 - a. School Coordinator
 - i. Reading/Literacy and Numeracy
 - ii. Research
 - iii. Special Needs Education (SNED)

AP

- iv. Information, Communication, and Technology
 - v. Guidance and Advocacy
 - vi. Inclusive Education (as may be applicable)
 - b. Trainer/Adviser
 - i. School Paper
 - ii. Sports Development Programs
 - iii. Supreme Elementary Learner Government (SELG)/Supreme Secondary Learner Government (SSLG)
 - c. Chairmanship
 - i. Grade Level
 - ii. Learning Area
3. The rendition of overtime services shall be authorized only when they are **extremely necessary**, particularly when work or activity cannot be completed within the regular work hours, and the non-completion of the same will cause any of the following:
- a. Financial loss to the government and its instrumentalities;
 - b. Embarrass the government due to its inability to meet its commitments; and
 - c. Negate the purpose for which the work activity was conceived.
4. The period of overtime services on a workday may include the following, excluding lunch and breaks:
- a. Those rendered beyond the six (6) hours of actual classroom teaching and class advising duties combined per school day.
 - b. Those rendered on weekends, provided they have completed the required thirty (30) hours of actual classroom teaching per week; and
 - c. Those rendered on holidays and special non-working holidays within the school year.
5. Overtime services shall only be authorized for teachers who are **officially designated to perform teaching-related assignments**, in accordance with applicable DepEd issuances.
6. Monetary compensation shall be granted only when the overtime service is rendered for at least two (2) hours. For services rendered less than two (2) hours, the default compensation shall be provided through Vacation Service Credits (VSC) subject to existing DepEd and Civil Service Commission (CSC) guidelines.
7. Teachers reassigned to perform non-teaching functions including those who are designated as Teacher-in-Charge (TIC) with teaching load shall not be covered by this policy but by CSC-DBM JC No. 02 and DO No. 30, s. 2016 and any subsequent related issuances.
8. Overtime services shall be rendered only after the request for authority has been submitted and approved **by the School Head or the authorized approving authority** as subsequently stated in this issuance.

9. In cases where funds for overtime pay are insufficient, authorized overtime services rendered shall be converted into earned Vacation Service Credits (VSC), subject to existing DepEd and Civil Service Commission (CSC) guidelines.

VI. Procedures on the Rendition and Payment of Overtime Services

A. Rendition of Overtime Services

1. The following steps shall be followed prior to the rendition of overtime services:

a. Request to Render Overtime Services

- i. Teachers who intend to render overtime services shall accomplish and submit the *Request for Authority to Render Work Beyond Regular Hours, Weekends and Holidays* (Annex A), clearly indicating the date and time of the expected overtime work, the specific purpose or task to be completed, and a justification explaining the necessity of such services.
- ii. In the same manner, school heads or the authorized approving authority may initiate requests for teachers to render overtime services based on operational needs.

b. Approval by the School Head or the authorized approving authority

- i. The School Head or the authorized approving authority shall review and evaluate all requests whether initiated by teachers or the administration, based on the urgency and relevance of the task. If deemed appropriate, approval shall be granted.
- ii. The School Head or the authorized approving authority reserves the right to approve or disapprove the request depending on the nature and urgency of the work involved.
- iii. The approved Annex A shall serve as the Authority to Render Overtime Services.

c. Payment of Overtime Services

- i. Each month, the School Head or the authorized approving authority shall submit a *Report on Authorized Overtime Services Rendered* (Annex B) to the Schools Division Office (SDO) detailing both authorized and rendered overtime services within their school, which shall include the following:
 - a. Purpose for rendering overtime services;
 - b. Name, position, and the assigned task/s of authorized teachers to render overtime; and
 - c. Justification of the necessity of overtime services.



The following documents/requirements shall be submitted for validation and financial planning:

1. Approved Authority to Render Work Beyond Regular Hours, Weekends and Holidays (Annex A);
 2. Individual Accomplishment Report (Annex C);
 3. Duly signed Daily Time Record (DTR)/CS Form 48; and
 4. Approved Designation Order on Teaching-Related Assignment.
- ii. On a quarterly basis, the SDO Administrative Unit (Personnel) shall consolidate, review, and validate the completeness and accuracy of the documentary requirements. Upon validation, the unit shall prepare the payroll for overtime payment, subject to the approval of the Schools Division Superintendent (SDS).
 - iii. Once approved, the validated documents shall be forwarded to the Finance Division for processing, in accordance with standard accounting and auditing rules and regulations, and subject to the availability of funds.
 - iv. In cases where funds are insufficient, authorized overtime services shall instead be converted into Vacation Service Credits (VSC), to be recorded by the HRMO in the respective teachers' leave cards.
 - v. The processes to be observed by the field offices are provided in Annex D. Processes related to the submission of requirements will take place at the school level, processing of payment will be handled by the SDO, specifically the Administrative and Finance units, and budget utilization reporting will be handled jointly by the SDO and RO Finance and Administrative Divisions.

B. Computation of Overtime Pay

1. Overtime Pay shall be calculated based on the teacher's actual hourly rate, which is determined by dividing their monthly salary by 22 (number of working days in a month) and then by 8 (number of hours in a workday), as shown on the following formula:

$$\text{Actual Hourly Rate (AHR)} = \frac{\text{Actual Basic Salary per month}}{22 \times 8}$$

$$\begin{array}{lcl} \text{Overtime Rate for Ordinary work days} & = & \text{AHR} + 25\% \text{ of AHR} \\ \text{Overtime Rate for Saturdays, holidays} & = & \text{AHR} + 50\% \text{ of AHR} \\ \text{and non-working days} & & \end{array}$$

2. The overtime pay shall be 125% or 1.25 of AHR on a scheduled workday. Its shall be 150% or 1.5 of AHR for Saturdays, holidays and non-working days.

3. The total overtime pay for a month shall be computed based on the following formula:

$$\begin{aligned} \text{Overtime Pay} &= \frac{\text{(Overtime Rate for Ordinary work days}}{\text{x}} \\ &\quad \text{Total No. of OT Hours rendered on ordinary} \\ &\quad \text{work days within the month)} \\ &\quad + \\ &\quad \text{(Overtime Rate for Saturdays, holidays and} \\ &\quad \text{non-working days}} \\ &\quad \text{x} \\ &\quad \text{Total No. of OT Hours rendered Saturdays,} \\ &\quad \text{holidays and non-working days within the} \\ &\quad \text{month)} \end{aligned}$$

4. Overtime pay received by teachers **shall** form part of their taxable income in accordance with existing tax laws and regulations.
5. Overtime pay shall be charged to the allotted budget, subject to existing rules and regulations on the use of funds, and other fund sources as authorized under the existing laws, rules, and regulations.

VII. **Limitations on Overtime Pay**

1. Overtime services shall not be used to offset undertime incurred by the teacher.
2. Overtime services shall only be **rendered within the official school premises** (the teacher's official station) and Community Learning Centers (CLCs), whichever applicable.
3. Ancillary tasks, as defined herein or by other DepEd issuances, performed within the school premises shall not qualify for overtime compensation.
4. Teachers on travel status are not authorized to claim overtime pay.
5. Only teachers who have completed at least six (6) hours of actual classroom teaching per day and a minimum of thirty (30) hours per week shall be eligible for paid overtime work, in accordance with Republic Act No. 4670 or the *Magna Carta for Public School Teachers*.
6. Overtime pay for teaching-related assignments rendered during weekends and holidays shall be **limited to a maximum of four (4) hours per day**. Services rendered in excess of this shall be converted into Vacation Service Credits (VSC), subject to existing DepEd and Civil Service Commission (CSC) guidelines.
7. Teachers funded by the Local School Board (LSB)¹ are **not eligible** to receive overtime pay through DepEd funds. However, their statutory rights

¹ Republic Act No. 7160 or An Act Providing for a Local Government Code of 1991

shall still be protected through this DepEd Order by ensuring they are given a fair and equitable distribution of teaching workload.

VIII. Roles and Responsibilities

1. Central Office

Office of the Undersecretary for Human Resource and Organizational Development (OUHROD) through the Bureau of Human Resource and Organizational Development (BHROD):

- a. Conducts policy orientation and capacity-building to field offices as required;
- b. Monitors adherence to this Order and provides relevant and prompt technical support to field offices; and
- c. Consolidates the policy recommendations and ensure that issues and concerns are properly documented and elevated to the DepEd Executive Committee in aid of future policy enhancement.

2. Regional Offices

Office of the Regional Director

- a. Ensures overall compliance of the SDOs and evaluates the impact of the implementing guidelines of the policy; and
- b. Prepares and submits reports and provides recommendations regarding this policy.

Administrative Unit-Personnel Section

- a. Consolidates budget utilization reports from their SDOs for forward submission to BHROD on a semiannual basis; and
- b. Monitors and evaluates compliance with this Order.

3. School Division Offices

Office of the Schools Division Superintendent

- a. Ensures overall adherence of schools and evaluates the impact of the implementing guidelines of the policy

Administrative Unit-Personnel Section

- a. Addresses school queries and concerns in relation to the implementation of this policy; and
- b. Monitors school compliance to the documentary requirements for the payment of overtime services of teachers.

Finance Unit

- a. Ensures efficiency in the payment of overtime services of teachers and prepares the budget utilization report on a semiannual basis.

4. Schools

School Head/Authorized Approving Authority

- a. Ensures strict compliance with this Order; and
- b. Strengthens monitoring and evaluation of the implementation of this Order.

IX. Grievance Mechanism

Objection, disapproval, and/or infringement arising from the implementation of this DepEd Order shall be addressed through the grievance machinery provided under DO No. 35, s. 2004 (*Revision of the Grievance Machineries of the Department of Education*) or other pertinent rules on administrative cases in the civil service.

X. Monitoring and Evaluation

1. The Bureau of Human Resource and Organizational Development - Personnel Division (BHRD-PD) shall be responsible for the overall supervision and monitoring of the implementation of this policy in all governance levels, together with the Personnel Section in RO and Personnel Unit in SDO. It shall conduct a periodic policy review to further enhance its relevance to the priorities and thrusts of the agency. In addition, the Personnel Section in RO and Personnel Unit in SDO may also submit their policy recommendations whenever deemed necessary.
2. The Department may issue subsequent issuances and supplemental guidelines to further implement this Order in the event of additional requirements set by national laws or policies, or as may be necessary.
3. In connection to the policy development process, a periodic evaluation once every after three (3) fiscal years of the DepEd Order shall be initiated to continuously enhance the guidelines.

XI. References

These are the following policy issuances used as reference in the development of this policy:

1. Republic Act No. 4670 dated 18 June 1966, *Magna Carta for Public School Teachers*
2. Memorandum Order No. 228 dated 29 March 1989, *Prescribing Guidelines Governing the Rendition and Payment of Overtime Services of Government Personnel*
3. DM No. 291, s. 2008, *Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers*
4. DO No. 16, s. 2009, *Addendum to DepEd Memorandum No. 291, s. 2008 (Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers)*
5. CSC-DBM Joint Circular No. 02, s. 2015, *Policies and Guidelines on Overtime Services and Overtime Pay for Government Employees*
6. DO No. 30, s. 2016, *Policies and Guidelines on Overtime Services and Payment in the Department of Education*
7. DO No. 005, s. 2024, *Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload*
8. DO No. 013, s. 2024, *Revised Guidelines on the Grant of Vacation Service Credits for Teachers*
9. DM No. 053, s. 2024, *Implementation Guidelines for DepEd Order No. 005, s. 2024 (Rationalization of Teachers' Workload in Public Schools and Payment of Teaching Overload)*

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XII. Effectivity

This DepEd Order shall take effect **immediately upon its approval, issuance, and publication on the DepEd website** and shall remain in force, unless otherwise repealed, rescinded, or modified accordingly. Certified copies of this Order shall be registered with the University of the Philippines Law Center-Office of the National Administrative Register (UPLC-ONAR), UP Diliman, Quezon City.

XIII. Repealing Clause

All other DepEd Orders, Memoranda, and related issuances, rules and regulations, and provisions which are inconsistent with this Order are hereby repealed, rescinded, or modified accordingly.

[Handwritten signatures/initials]

ANNEX A**REQUEST FOR AUTHORITY TO RENDER WORK BEYOND REGULAR HOURS,
WEEKENDS AND HOLIDAYS**

Authority is hereby requested to perform the following tasks/activities beyond regular working hours:

Name	
Position	
Designated as	

Date and Time (Hours to be rendered)	Purpose/ Tasks to be Accomplished	Justification

Requested by:

[Name of Teacher]

[Position]

[School]

Action Taken:

- Approved
- Disapproved

[Name of School Head]

[Position]

[School]

AA

ANNEX B

REPORT ON AUTHORIZED OVERTIME SERVICES RENDERED

FOR : [SCHOOLS DIVISION SUPERINTENDENT]
Position, SDO

FROM : [SCHOOL HEAD]
Position, School

**SUBJECT : AUTHORIZED OVERTIME SERVICES
RENDERED FOR THE MONTH OF [MONTH, YEAR]**

DATE : [Insert date]

In accordance with the provisions of DepEd policies on the payment of overtime services for teaching personnel, this is to respectfully submit the list of teachers from **[Name of School]** who were authorized to render overtime services during the period **[Start Date]** to **[End Date], [Year]**.

The authorized overtime was rendered to accomplish specific teaching-related assignments and critical deliverables that could not be completed during regular working hours due to **[insert justification, e.g., urgent administrative deadlines, division-mandated reports, learner performance remediation activities, etc.]**.

The details are as follows:

Name	Position	Nature of Overtime
1. Juan S. Dela Cruz	Teacher I	
2.		

This report is being submitted for your review, validation, and appropriate action in line with the prescribed guidelines on overtime services and compensation for teaching personnel.

CERTIFICATION OF AVAILABILITY OF FUNDS
SUBJECT TO CONVERSION TO VSC IN CASE
OF INSUFFICIENCY

Funds Available:

[BUDGET OFFICER/ACCOUNTANT]
[Position] (whichever is applicable)

Noted By:

[SCHOOLS DIVISION SUPERINTENDENT]
Position, SDO

A 

ANNEX C**Individual Accomplishment Report**

Name of Employee : JUAN A. DELA CRUZ
School/Division : Pasig Elementary School/SDO Pasig
Position : Teacher I
Period Covered : March 1-31, 2025

Week	Date and Time Rendered	OUTPUT	REMARKS
Week 1	March 3, 2025 (Mon) 4:00 pm-6:00pm	- Output No. 1 - Output No. 2 - Output No. 3	100% Completed
Week 2			
Week 3			

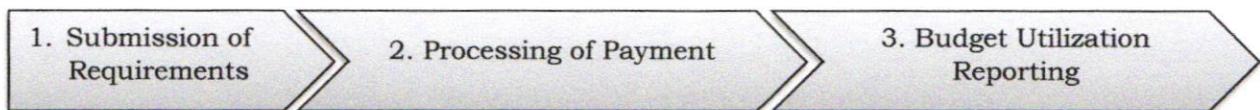
Prepared by:

Attested by:

JUAN A. DELA CRUZ**[SCHOOL HEAD]**
[Position]

ANNEX D

Process Flow for the Payment and Budget Utilization Reporting of Overtime Services of Teachers



SCHOOL	SDO-Admin Unit (Personnel)	SDO-Finance Unit (Budget and Accounting) SDO-Admin Unit (Cash)	SDO-Finance Unit (Budget) SDO-Admin Unit (Personnel)	RO-Finance Division (Budget) RO-Admin Division (Personnel)
3-5 <i>Working Days</i> <i>(Every month)</i>	3-5 <i>Working Days</i> <i>(Every quarter)</i>	3-5 <i>Working Days</i>	<i>Every quarter after disbursement overtime pay of teachers</i>	<i>Upon receipt of reports from SDOs</i>
Prepares the documentary requirements for overtime pay	Consolidate, review and validate the submitted documents and prepare the payroll	Processes the disbursement of overtime pay to teachers	Prepare the budget utilization report for submission to RO	Consolidate the budget utilization reports from SDOs for submission to CO
Documentary Requirements: a. Approved Authority to Render Work Beyond Regular Work Hours, Weekends and Holidays (Annex A); b. Report on Authorized Overtime Services Rendered (Annex B); c. Individual Accomplishment Report (Annex C); d. Approved Duly DTR/CS Form 48; and e. Designation Order on Teaching-Related Assignment.				