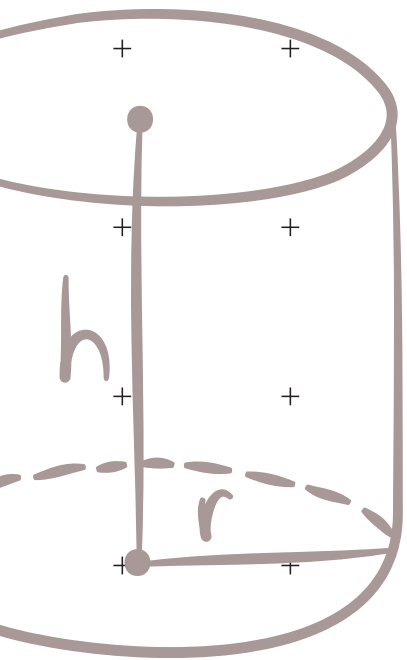


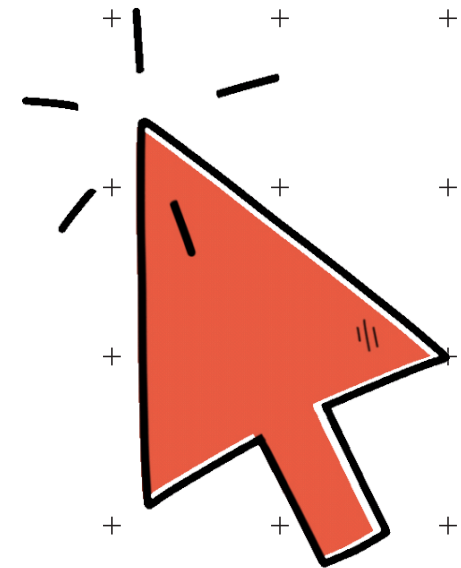
$$V = \frac{4}{3} \pi$$

# LESSON 6

## COMPUTING OVERTIME PAYMENT (PHILIPPINES)



$$V = \pi r^2 h$$



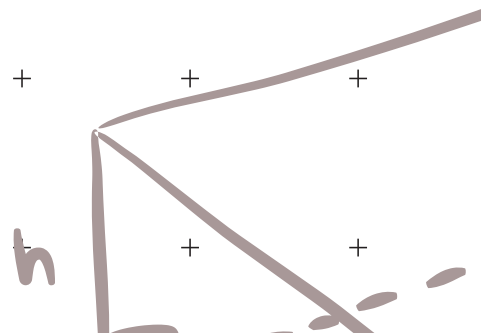
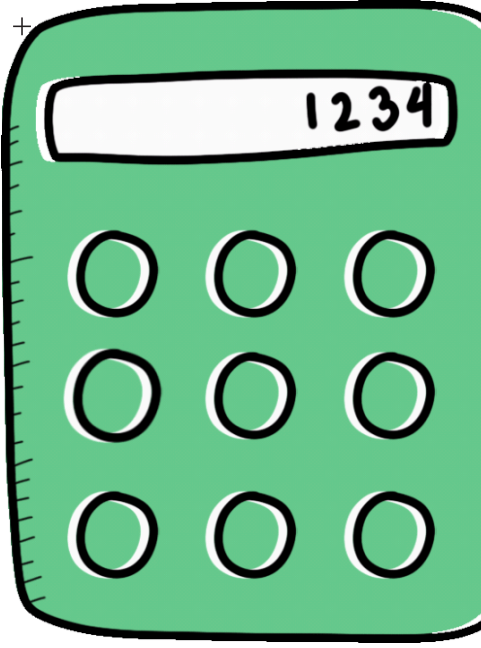
# 1. Core Definitions

- Overtime (OT) Pay: Additional compensation for work performed beyond the standard 8 hours a day.
- Regular Hourly Rate: Your daily wage divided by 8 (the standard working hours).

## 2. The 125% Rule (Ordinary Day)

On a normal working day, an employee is entitled to an additional 25% of their hourly rate for every hour of overtime.

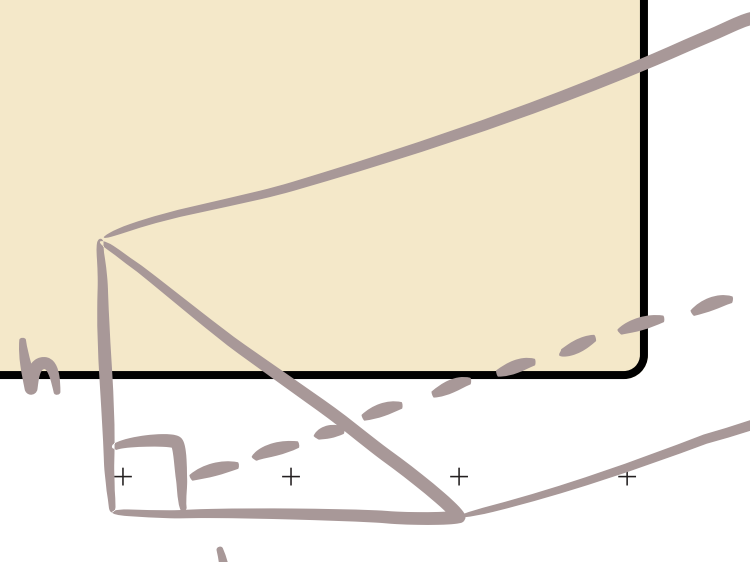
- OT Rate Formula:  $\text{Hourly Rates} \times 1.25 \times \text{number of OT hours}$



### 3. The 130% Rule (Special Days/Rest Days)

For work done on rest days or special non-working holidays, the base pay is higher, and the overtime premium is 30%.

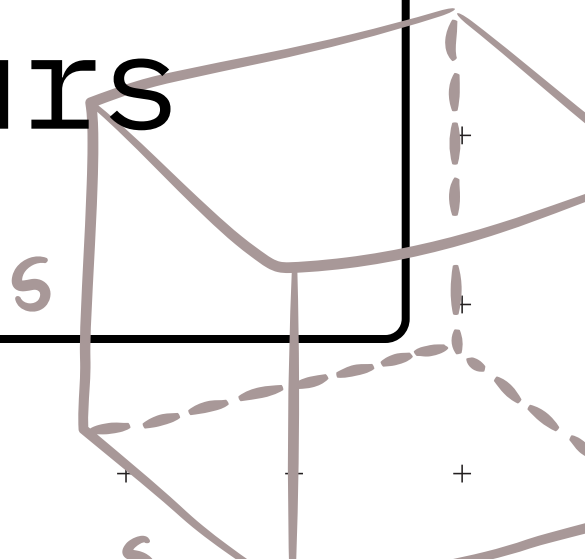
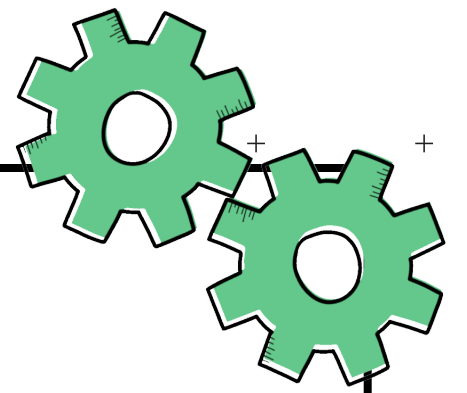
- Rest Day/Special Day Pay: Daily Rate  $\times$  1.30 (First 8 hours).
- OT on Rest Day: Hourly Rate (on Rest Day)  $\times$  1.30  $\times$  number of OT hours



## 4. Double Pay (Regular Holidays)

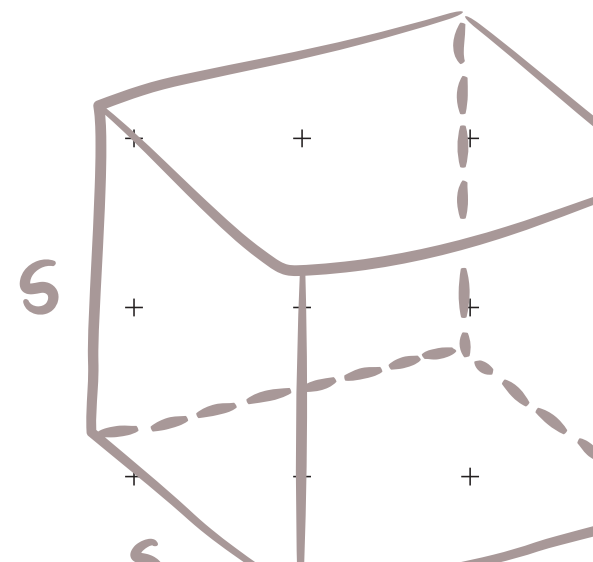
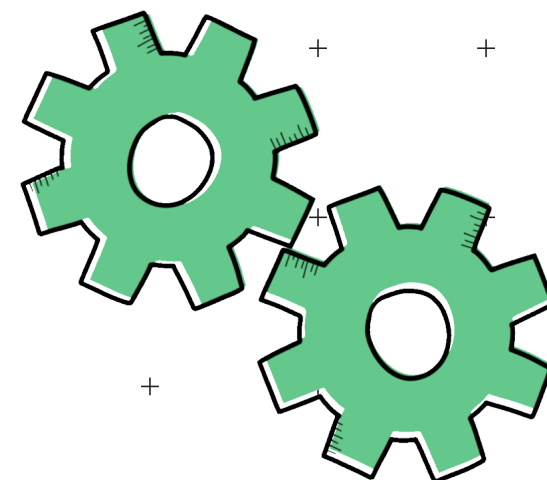
Work performed on a regular holiday (e.g., Christmas Day, Independence Day) is paid at 200%.

- Holiday Pay: Daily Rate x 2.00\$ (First 8 hours).
- OT on Regular Holiday: Hourly Rate (Holiday) x 1.30 x number of OT hours



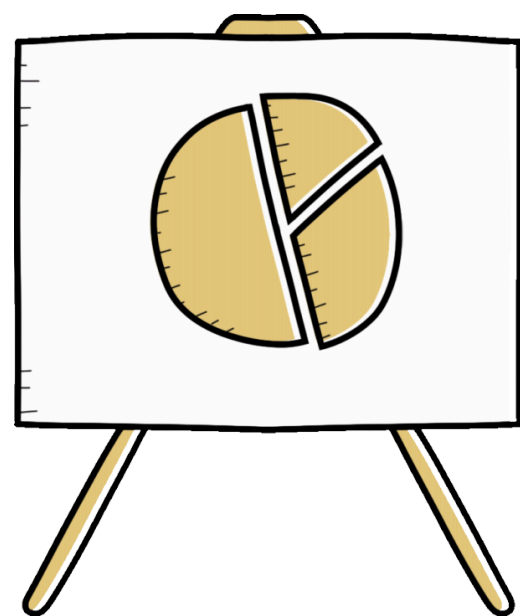
# 5. Summary Table of Rates

Work Type	First 8 Hours	Overtime Rate (per hour)
Ordinary Day	100%	Hourly Rate $\times$ 1.25
Special Day / Rest Day	130%	Hourly Rate $\times$ 1.30 $\times$ 1.30
Regular Holiday	200%	Hourly Rate $\times$ 2.00 $\times$ 1.30
Rest Day on Regular Holiday	260%	Hourly Rate $\times$ 2.60 $\times$ 1.30

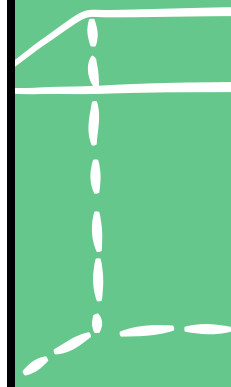
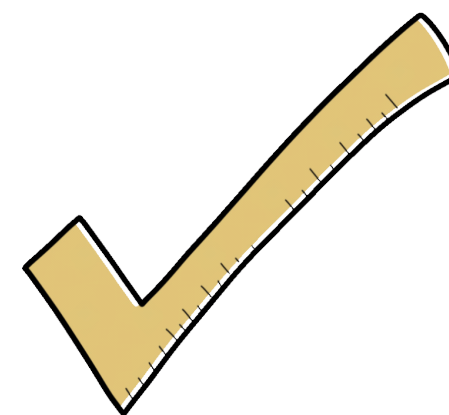




$$\frac{4}{3}\pi$$



**THANK  
YOU!**



$$V =$$