# FACTOR OR NUMBER OF WORKING/PAID DAYS IN A YEAR 

(Source: National Wages and Productivity Commission)

1. For those who do not work and are not considered paid on Saturdays and Sundays or rest days:

| Equivalent Monthly Rate $(E M R)=\frac{\text { Applicable Daily Wage Rate (ADR) } \times 261 \text { days }}{12 \text { months }}$ |
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Where 261 days: 247 - ordinary working days
11 - regular holidays
3-Special days
261 - Total number of days/year
2. For those who do not work and are not considered paid on Sundays or rest days:

3. For those who do not work but are considered paid on rest days, special days and regular holidays:

4. For those required to work everyday including Sundays or rest days, special days and regular holidays:
Equivalent Monthly Rate (EMR) = Applicable Daily Wage Rate (ADR) x 392.5 days

Where 392.5 days: 299 - ordinary working days
22 - regular holidays
67.6-52 rest days x $130 \%$
3.9- 3 special days x $130 \%$
392.5- Total number of days/year

