

Computation of Wage/s of a Casual Employee

Mr. Dante dela Cruz, a casual employee, holds the position of Laborer I, SG-1. Beginning July 1, 2009, his daily wage and aggregate monthly wages for the months, July to December 2009, shall be computed as follows, assuming that he did not work on rest days and regular holidays:

Given: SG-1, Step 1 = ₱6,862/month

$$\begin{aligned}
 \text{Daily Wage Rate} &= \left(\frac{\text{authorized salary rate}}{1 \text{ month}} \right) \left(\frac{1 \text{ month}}{22 \text{ working days}} \right) \\
 &= \left(\frac{\text{₱6,862}}{1 \text{ month}} \right) \left(\frac{1 \text{ month}}{22 \text{ working days}} \right) \\
 &= \frac{\text{₱6,862/month}}{22 \text{ working days}} \\
 &= \text{₱311.91/day}
 \end{aligned}$$

Months in 2009	Number of Working Days	Daily Wage Rate	Aggregate Wages for the Month (Daily Wage Rate x No. of Days the Employee Actually Worked)
July	23	₱ 311.91	₱ 7,173.93
August	20 (exclusive of 1 regular holiday)	311.91	6,238.20
September	22	311.91	6,862.00
October	22	311.91	6,862.00
November	20 (exclusive of 1 regular holiday)	311.91	6,238.20
December	21(exclusive of 2 regular holidays)	311.91	6,550.11

Notes:

1. No wages are paid on rest days and regular holidays, unless an employee worked on these days.
2. A casual employee is entitled to wages on special holidays proclaimed by the President of the Philippines even if he/she did not work on these days pursuant to Presidential Decree No. 442, as amended, and Section 208, Article 3, Volume I of the Government Accounting and Auditing Manual.