



Working on a Public Holiday: Pay or Time-Off Map

Description

Employees covered by the Employment Act receive 11 paid public holidays. Working on one normally attracts an extra day’s salary at the basic rate, unless a permitted mutually agreed substitute applies. First classify whether the holiday is a working, non-working or rest day.

[MOM public holiday entitlement and pay](#): MOM explains public-holiday entitlement, work-on-holiday treatment and the pay or time-off routes. [MOM public-holiday work FAQ](#): MOM’s public-holiday work FAQ states that an employee required to work receives an extra day’s salary at the basic rate, subject to permitted alternatives.

Identify the public-holiday scenario

Situation	What to do
Holiday falls on normal working day and employee works	Pay the holiday plus an extra day at basic rate, with overtime where applicable
Holiday falls on non-working day	Give another day off or an extra day at gross rate
Holiday falls on rest day	Next working day is paid holiday; rest-day work rules apply
Employee not covered by Part 4	A mutually agreed time-off-in-lieu option may apply

How the monthly-rated formula works

Put the calendar before the payslip. Record roster, normal work week, rest day and holiday date. The same attendance hours can lead to different treatment depending on the day classification.

Separate basic and gross rates. MOM uses basic rate for the extra working-day payment and gross rate in other holiday entitlements. Payroll should preserve the calculation inputs.

Work on the holiday versus another day off

Document any mutual agreement. A substituted holiday or time-off arrangement should state the hours or day, when it will be taken and who agreed.

Part-time and shift complications

Check the before-and-after absence rule. Unauthorised absence immediately before or after the holiday can affect holiday pay, while authorised leave is treated differently.

Handle part-day work precisely. For eligible employees outside Part 4, MOM gives default time-off outcomes of four hours for work of four hours or less and a full day for more than four hours if duration is not agreed.

A payroll example

A five-day employee works on a holiday that falls on Wednesday. The monthly salary already covers the holiday, so payroll adds one day at the basic rate and checks overtime beyond normal hours. If the holiday instead falls on Saturday, the non-working-day rules change the calculation.

Records payroll should retain

- Classify the work week
- Identify holiday, rest and non-working days
- Record hours actually worked
- Check Employment Act and Part 4 coverage
- Calculate the correct rate
- Document any substitution
- Show the outcome on payroll records

Where working on public holiday pay Singapore files fail

- Calling Saturday a rest day automatically
- Using gross and basic rates interchangeably
- Giving informal time off without agreement
- Ignoring overtime
- Denying pay for authorised leave before the holiday

Public-holiday pay answers

How many paid public holidays are there?

MOM states 11.

Can an employee be required to work?

Yes, with the prescribed compensation.

What if the holiday falls on Sunday?

If Sunday is the rest day, the next working day becomes the paid holiday.

Build the payroll line from the actual work pattern

Start by identifying whether the employee did not work, worked on the public holiday, received another day off, or had the holiday fall on a rest or non-working day. Those are different payroll fact patterns. Record the roster, agreed substitution and actual hours before selecting a formula or pay code.

For a monthly-rated employee, retain the salary components used for the daily or hourly calculation and show the arithmetic on the payslip support. Do not use gross salary automatically if MOM's definition calls for a different salary base. For part-time or shift employees, verify the applicable method rather than copying a full-time example.

A payroll review should be reproducible from the roster, attendance record, employment terms and payslip. Where time off is provided, record the date and employee agreement or notice supporting it. That evidence is more useful than a generic "PH worked" label when an employee later asks whether pay, a substitute holiday or both were due.

Before finalising payroll, compare the pay-line description with the employee's roster and the selected MOM scenario. A correct amount with an unclear label still creates confusion. Where a substitute day off is part of the treatment, record that date in the same review so payroll and leave systems do not tell different stories.

Public-holiday calculations can go wrong when payroll starts with a pay code instead of the calendar. Note whether the holiday was substituted, whether the employee actually worked and whether the day was also a rest or non-working day under the roster. Only then choose the relevant MOM treatment. A schedule change after the event should be documented rather than used to rewrite what the employee was originally required to do.

Employees reviewing a payslip should compare the holiday date, hours worked, additional pay and any day off shown in the leave system. Raise a discrepancy with the roster and payslip together. Employers should explain the calculation in ordinary language and retain the salary components used, which is far more useful than telling an employee that the payroll system applied its default public-holiday rule.

Public-holiday rules set minimum employment protections; a contract or collective agreement may provide more. Payroll should compare the statutory result with any more favourable term and apply the correct one. Employees should read the agreement before assuming the minimum example is their full entitlement, especially where the employer has a formal substitution or enhanced holiday-pay policy.

Related reading: Keep planning with [What an itemised payslip should show](#), while [The formal flexible-work request process](#) is better suited to the alternate case.

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