



ESTADO LIBRE ASOCIADO DE PUERTO RICO  
DEPARTAMENTO DEL TRABAJO Y RECURSOS HUMANOS  
Oficina del Procurador del Trabajo

Hon. Román M. Velasco González  
Secretario

#15530

March 5th, 2007

Cto. M...

We received your communication in which you request clarification on the calculation of the Puerto Rico Christmas Bonus law (Act Number.148 of June 30,1969 as amended.) This is your request.

“Can you please provide clarification on the calculation of the Puerto Rico Christmas Bonus Law? How are the hours and wages calculated? Are they based on the period worked or the date paid (pay period vs. check date)?

For Example:

If an employee works during the period of 9/15/05 – 09/30/05 and is paid on 10/2/05 (the check date), do the hours worked for this period get included in the bonus calculation? Also, would just the hours get included or just the wages (or both)?

For this employee, the situation results in two different totals for the date range 10/01/05 – 09/30/05.

The wages earned based on pay period is \$26,500.00.

The wages paid based on check date is \$28,200.00.


Which wage amount should be used to calculate the Christmas Bonus?”

The Act Number 124 of September 29, 2005 is the recently amendment to Act Number 148. The Section 1 of this Act Number 124 establishes that Any employer who employees one or more workers or employees within the period of twelve months comprised from October First of any natural year until September 30<sup>th</sup> of the subsequent natural year shall be bond grant to each one of said employees who have worked seven hundred (700) hours or more 3% on 2006, 4.5% on 2007 and 6% on 2007 of the total wage up to maximum of the ten thousand (10,000) dollars, **earned by the employee or worker within said period of time.**

That means: 3% of 10,000 = 300.00 year 2006  
4.5% of 10,000 = 450.00 year 2007  
6.0% of 10,000 = 600.00 year 2008

We hope this information will satisfy your needs

Cordially,



Lcdo. Félix Bartolomei Rodriguez  
Procurador del Trabajo

Act No. 124 enclosed