

SIXTEENTH CONGRESS OF THE
REPUBLIC OF THE PHILIPPINES
First Regular Session

)
)
)



HOUSE OF REPRESENTATIVES
H. No. 3775

Introduced by Representative Teodorico T. Haresco Jr.

EXPLANATORY NOTE

The 1994, the UNESCO declared October 5 as World Teachers' Day in commemoration of the "Recommendation concerning the Status of Teachers". This is to recognize the hard work, dedication and sacrifice of teachers in order to properly guide each succeeding generation to their own personal success and prosperity.

Currently, the Philippines celebrate October 5 as World Teachers' Day. However, this is not enough to repay our proud educators of the numerous sacrifices they endure. Therefore this bill officially declares October 5 year a special working holiday in celebration of the World Teachers' Day.

Under this bill, in order to display our governments appreciation of our esteemed educators, certain discounts will be provided to all public and private school teachers on October 5 with all participating private institutions granting the said discounts to given commensurate tax deduction.

In view of the foregoing, the passage of this bill is earnestly sought.


TEODORICO T. HARESCO
Representative

SIXTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)

HOUSE OF REPRESENTATIVES
H. No. 3775

Introduced by Representative Teodorico T. Haresco Jr.

AN ACT
DECLARING THE FIFTH DAY OF OCTOBER AS THE
NATIONAL TEACHERS' DAY AND PROVIDING FOR CERTAIN DISCOUNTS AND
BENEFITS THAT MAY BE ENJOYED BY THE TEACHERS IN RELATION THERETO

Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:

Section 1. National Teachers' Day. - The fifth day of October every year is hereby declared as the "National Teachers Day."

To ensure a meaningful observance of this special working holiday, all heads of government agencies and instrumentalities, including government-owned and controlled corporations especially those that are directly dealing with the teachers, including local government units, and employers in the private sector, shall encourage and afford sufficient time and opportunities for their employees to engage and participate in any activity conducted within the premises of their offices or establishments in celebration of the "National Teachers' Day."

Sec. 2. Definition of Terms. - For purposes of this Act, a teacher is defined as a person employed by either a public or private school, and is engaged in basic education, technical or vocational education, or in higher education, or engaged as teacher in alternative learning systems in any of those mentioned educational levels.

Sec. 3. Discounts for Teachers in Relation to the National Teachers' Day. - In relation to the celebration of teachers shall enjoy, on the first Friday, Saturday, and Sunday of October of every year, the following discounts:

- 1 (a) Twenty percent (20%) discount from all establishments relative to the
2 utilization of services in hotels and similar lodging establishments,
3 restaurants and recreation centers;
- 4 (b) Twenty percent (20%) discount on admission fees charged by theaters,
5 cinema houses and concert halls, circuses, carnivals, amusement parks
6 and other similar places of culture, leisure and amusement;
- 7 (c) Twenty percent (20%) discount in fare for domestic air and sea travel;
- 8 (d) Twenty percent (20%) discount in public railways, skyways and bus fare;
9 and
- 10 (e) Twenty percent (20%) discount on rice and other goods purchased in
11 any of the outlets or stores of the National Food Authority.

12 Teachers may enjoy these discounts upon presentation of their identification cards
13 as teachers and other corroborating requirements as may be identified in the implementing
14 rules and regulations of this Act.

15 In order to enjoy the said discounts, and to afford teachers, students, and
16 communities to celebrate Teachers Day on the first Friday, Saturday, and Sunday of October
17 of every year, the said days shall be special non-working holidays for teachers, as defined
18 by this Act.

19

20 **Sec. 4. Tax Deductions.** – The establishment may claim the discounts granted
21 under the preceding section as tax deduction based on the net cost of the goods sold or
22 services rendered: *Provided*, that the cost of the discount shall be allowed as deduction
23 from gross income for the same taxable year that the discount is granted. *Provided*, further,
24 that the total amount of the claimed tax deduction net of value added tax if applicable, shall
25 be included in their gross sales receipts for tax purposes and shall be subject to proper
26 documentation and to the provisions of the National Internal Revenue Code, as amended.

27

28 **Sec. 5. Penal Clause.** – Any person who, without valid ground, refuses to grant the
29 discounts provided under Section 3 of this Act, shall be penalized with *arresto mayor* or a
30 fine of not more than Five Thousand Pesos (Php 5,000.00), or both. Similarly, any person
31 who misrepresents himself as a teacher, and/or falsifies any of the identification
32 requirements in order to enjoy the benefits provided for under this Act shall be penalized
33 with *arresto mayor* or a fine of not more than Five Thousand Pesos (Php 5,000.00), or both

1 **Sec. 6. Authority of Local Government Units and/or Local School Board to**
2 **Grant a Teachers Day Bonus** – Any law, executive order, department order, ordinance and
3 the like, to the contrary notwithstanding, the Local Government Unit (LGU) through the local
4 *sanggunian*, and/or the Local School Board as defined in the 1991 Local Government Code,
5 are hereby authorized to grant a Teachers' Day Bonus to each public school teacher within
6 their territorial jurisdiction in an amount not exceeding one month basic salary of each
7 teacher to be sourced from either or both the general fund of the LGU concerned of the
8 Special Education Fund.

9
10 **Sec. 7. Authority of State Universities and Colleges to Grant a Teachers' Day**
11 **Bonus.** – Any law, executive order, administrative order, or rules and regulations and the
12 like, to the contrary notwithstanding, the Board of Regents or Trustees of each State
13 University or College are hereby authorized to grant a Teachers' Day Bonus to their faculty
14 members in an amount not exceeding one month basic salary of each teacher to be
15 sourced from their income or savings.

16
17 **Sec. 8. Recognition for Outstanding Teachers.** – In line with the Teachers' Day
18 celebration, the Department of Education (DepEd) and the Commission on Higher
19 Education (CHED) shall provide for a system of rewards and incentives to outstanding
20 teachers in public and private schools.

21
22 **Sec. 9. Implementing Rules and Regulations.** – The Department of Education
23 (DepEd), Commission on Higher Education (CHED) and the Technical Education and Skills
24 Development Authority (TESDA), in consultation with the Bureau of Internal Revenue, the
25 Department of Trade and Industry (DTI), and the Department of Interior and Local
26 Government (DILG) shall issue the implementing rules and regulations for the effective
27 implementation of the provisions of this Act no later than sixty (60) days from the approval of
28 this Act.

29
30 **Sec.10. Separability Clause.** – Should any provision herein be declared
31 unconstitutional, the same shall not affect the validity of the other provisions of this act.

1 **Sec. 11. Repealing Clause.** – All laws, decrees, orders, rules and regulations or
2 other issuances or parts inconsistent with this Act are hereby repealed or modified
3 accordingly.

4
5 **Sec. 12. Effectivity Clause.** - This act shall take effect fifteen (15) days after its
6 publication in two (2) newspapers of general circulation.

7 *Approved,*