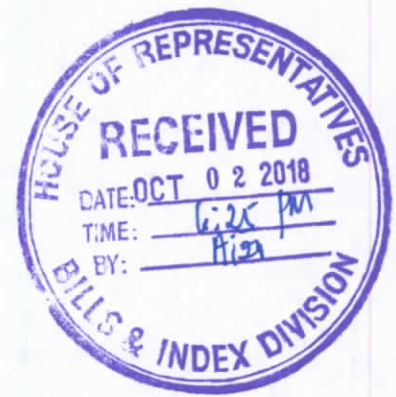


REPUBLIC OF THE PHILIPPINES
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS
Third Regular Session

House Bill No. 8347



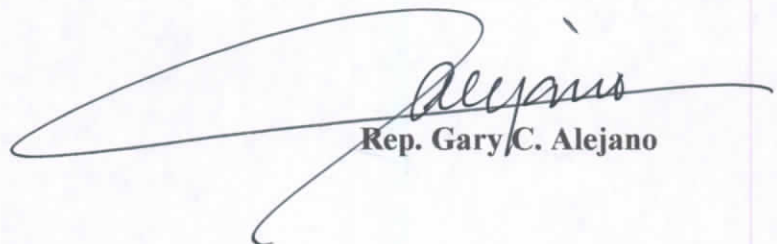
Introduced by **MAGDALO Party-List Representative**
HON. GARY C. ALEJANO

EXPLANATORY NOTE

Public school teachers, despite the challenging conditions they have been put into, continue to uphold their noble responsibility in educating the Filipino youth. Without these modern heroes, the government's efforts to improve the quality of education and overall academic capacity of the youth would be impossible to achieve.

With their contributions, it is only fitting that the State extend its utmost support to the families of public school teachers who have died due to work-related sickness or injuries, so that even at the final moment, we can ease the economic burden on their families. This would serve as a stop-gap measure while the fight for increased wages for Filipino teachers rages on.

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



Rep. Gary C. Alejano

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House Bill No. 8347

Introduced by **MAGDALO Party-List Representative**
HON. GARY C. ALEJANO

AN ACT
GRANTING FUNERAL DISCOUNT PRIVILEGES TO ALL PUBLIC SCHOOL
TEACHERS OF THE DEPARTMENT OF EDUCATION AND THE COMMISSION ON
HIGHER EDUCATION WHO DIED ON ACCOUNT OF WORK-RELATED SICKNESS
AND INJURIES, APPROPRIATING FUNDS THEREFOR

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

1 **SECTION 1. Short Title.**—This Act shall be known as the “**Public School Teacher’s**
2 **Funeral Assistance Act.**”

3 **SEC. 2. Declaration of Policy.**—It is hereby declared the policy of the State to adopt
4 measures to ensure the welfare of public school teachers. Towards this end, the State shall provide
5 funeral assistance to families of deceased public school teachers.

6 **SEC. 3. Coverage.**—This Act shall cover all Public School Teachers of the Department of
7 Education and the Commission on Higher Education who died on account of work-related sickness
8 or injuries.

9 **SEC. 4. Definition of Terms.**—For the purposes of this Act, the term:

10 a. **Public School Teacher** refers to a Filipino citizen who is a permanent resident of
11 the Philippines, and is an employee of a public educational institution of the Department of
12 Education or the Commission on Higher Education, whether permanent, temporary, casual,
13 or contractual.

14 b. **Funeral Services** refer to the preparation of funeral documents, embalming,
15 internment, and burial services or cremation services, including the provision of a casket,
16 offered by funeral homes offering such services.

1 **SEC. 5. Funeral Discount.**—A twenty percent (20%) discount on funeral services shall be
2 granted to families of Public School Teachers of the Department of Education and the Commission
3 on Higher Education who died on account of work-related sickness and injuries.

4 **SEC. 6. Deductions from Taxable Income.**—The amount of discounts granted in pursuance
5 of this Act shall be allowed as deductions in the computation of taxable incomes of funeral homes
6 granting the same; *Provided, further,* That the tax deduction under this section shall be evidenced
7 by the Public School Teacher's identification card issued by the Department of Education or the
8 Commission on Higher Education.

9 **SEC. 7. Penal Clause.**—Any person who violates any provision of this Act shall suffer the
10 following penalties:

11 a. For the first violation, a fine of not less than Fifty Thousand Pesos (P50,000) but
12 not exceeding One Hundred Thousand Pesos (P100,000) or imprisonment of not less than six (6)
13 months, but not more than two (2) years, or both at the discretion of the Court; and

14 b. For any subsequent violation, a fine of not less than One Hundred Thousand Pesos
15 (P100,000) but not exceeding Two Hundred Thousand Pesos (P200,000) or imprisonment for not
16 less than two years, but not more than six years, or both at the discretion of the Court.

17 **SEC. 8. Implementing Rules and Regulations.**—The departments and agencies charged
18 with carrying out the provisions of this Act shall, within sixty days (60) after the effectivity of this
19 Act, promulgate the necessary rules and regulations for its effective implementation.

20 **SEC. 9. Repealing Clause.**—All laws, decrees, executive orders or parts thereof
21 inconsistent with the provisions of this Act is hereby repealed or modified accordingly.

22 **SEC. 10. Separability Clause.**—If any part or provision of this Act is declared invalid or
23 unconstitutional, the other parts not otherwise affected shall remain in full effect and force.

24 **SEC. 11. Effectivity.**—This Act shall take effect fifteen days after its complete publication
25 in at least two newspapers of general publication.

Approved,