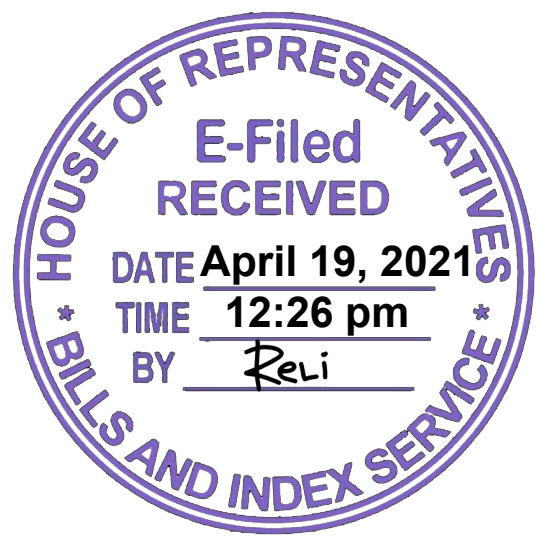


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
2nd Regular Session

HOUSE BILL NO. 9218



Introduced by Rep. JOHNNY PIMENTEL

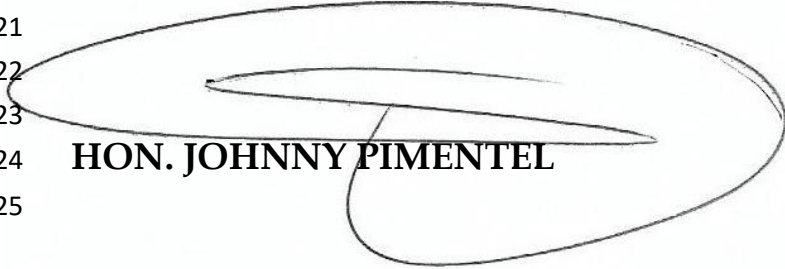
EXPLANATORY NOTE

Teachers have served as the frontliners in every Philippine electoral process. In both national and local elections, they sit as members of the Board of Elections Inspectors (BEIs) in facilitating the activities on election day.

However, along with this great and sacred responsibility, they also face the danger of violence and other forms of threats in carrying out their function. It is only appropriate that they must be compensated properly for their services and such compensation be free from tax encumbrance.

This measure seeks to grant exemption for the allowances and honoraria received by teachers serving in the local and national elections.

This bill is earnestly recommended for immediate approval.


HON. JOHNNY PIMENTEL

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
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HOUSE BILL NO. **9218**

Introduced by Rep. JOHNNY PIMENTEL

1 **“AN ACT**
2 **EXEMPTING FROM INCOME TAX COMPENSATION THE HONORARIA AND**
3 **ALLOWANCES GIVEN TO TEACHERS FOR SERVING AS MEMBERS OF THE**
4 **ELECTORAL BOARD FOR LOCAL OR NATIONAL ELECTIONS”**

5
6 *Be it enacted by the Senate and House of Representatives of the Philippines in*
7 *Congress assembled:*
8
9

10 SECTION 1. Section 24 (A) (1) (a) of Republic Act No. 10963 provides that
11 taxable income, as defined for each taxable year from all sources within and without
12 the Philippines residing therein, shall be subject to income tax if the taxable income is
13 over P250,000.000. Section 32 of the National Internal Revenue Code (NIRC) of the
14 Philippines defines gross income to include compensation for service in whatever form
15 paid, including, but not limited to fees, salaries, wages, commissions, and similar
16 items.

17
18 SEC. 2. All compensation received by teachers for rendering services as part
19 of the Electoral Board for the national and local election shall not be included in the
20 computation of gross income and shall be exempt from income tax.

21
22 SEC. 3. The Commissioner of the Bureau of Internal Revenue shall promulgate
23 such rules and regulations as may be necessary to implement the provisions of this
24 Act within ninety (90) days after the effectivity of this Act.

25
26 SEC. 4. All laws, presidential decrees, executive orders, or issuances, or any
27 part thereof which are inconsistent with the provisions of this Act are hereby repealed,
28 amended, or modified accordingly.

29
30 SEC. 5. This Act shall take effect fifteen (15) days after its publication in the
31 Official Gazette or two (2) newspaper of general circulation.

32
33 **Approved,**