

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

House Bill No. **597**



Introduced by **REP. MARJORIE ANN A. TEODORO**

EXPLANATORY NOTE

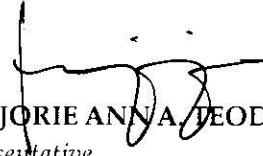
This bill seeks to grant our public school teachers with funeral and memorial discount privileges on account of work-related sickness and injuries.

Teaching is one of the noble professions in the world as they have the responsibility to shape us and our future. In the 1987 Constitution, it states that the State shall give priority to education in order to foster both patriotism and nationalism, accelerate social progress, and promote total human liberation and development. The fact education is included in the pursuit for national progress and development proves its importance. However, as much as we have expanded the rights and benefits of our educators, they continue to receive compensation that is insufficient to cover their daily expenses. They cannot take into account funeral and memorial expenses as they struggle for their daily sustenance and support to their families. It was noted they receive lesser compensation than other professionals, so we must take into consideration the vital role of our educators. As times change, we must continue to pursue legislations that empower our educators and in turn boost the educational system to value their dedication to public service.

Through this piece of legislation, I aim to assist our public school teachers and their families in order to lessen the burden of carrying funeral and memorial expenses that might be passed down to them. Considering the minimal compensation they receive, they deem a decent burial as a luxury. Aside from the medical bills their families had to pay prior to the death of their loved ones, these expenses seem to pile up as burdens too heavy to carry. It is estimated in the Philippines that funeral services cost at least P100,000 to cover all expenses including registration of death, mortuary care, coffin or urns, cremation, and columbarium or memorial lots.

As an educator, I acknowledge and value the contribution of our public school teachers in strengthening the Philippine educational system.

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

A handwritten signature in black ink, appearing to read 'Marjorie Anna Teodoro', is written over the printed name.

MARJORIE ANNA TEODORO
Representative
First District, Marikina City

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House Bill No. _____

Introduced by **REP. MARJORIE ANN A. TEODORO**

AN ACT
GRANTING FUNERAL AND MEMORIAL DISCOUNT PRIVILEGES TO QUALIFIED
PUBLIC SCHOOL TEACHERS, APPROPRIATING FUNDS THEREOF, AND FOR
OTHER PURPOSES

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

SECTION 1. Short Title. – This Act shall be known as the “Funeral Privileges to Public School Teachers Act of 2022”

SEC. 2. Declaration of Policy. – It is the policy of the State to acknowledge the contribution of educators in nation-building as they are the drivers of our educational system as they rear our children for the development of the country, as well as adopt a comprehensive approach to other social services available to all the people at affordable cost. As times are changing, our State recognizes the need to continuously improve the educational system through legislation for its empowerment.

SEC. 3. Scope of Implementation – All qualified public school teachers in all levels shall be granted a funeral or memorial discount privileges in case of death or injuries sustained from the course of their work: *Provided*, That the public school teacher has been employed for at least three (3) years in an accredited public educational institution.

SEC. 4. Funeral and Memorial Discount. – Families of the public school teacher who died on account of work-related sickness and injuries will be granted a discount of twenty percent (20%) on funeral services which includes, but not limited to funeral documents, cremation, embalming, and internment, and a discount of ten percent (10%) on a memorial lot or columbarium.

SEC. 5. Requirements for the Funeral and Memorial Discount. – The following requirements must be submitted by the bereaved family to avail of the discount:

- a. Identification Card of the deceased public school teacher issued by either the Department of Education (DepEd) or the Commission on Higher Education (CHED) or the Professional Regulation Commission (PRC);
- b. Death Certificate.

SEC. 6. Deductions from Taxable Income. – The discount granted to the families of the public school teacher who died on account of work-related sickness and injuries shall be considered as deductions in the computation of taxable incomes of funeral homes who grants the same: *Provided*, That the deduction shall not exceed ten percent (10%) of its taxable income; *Provided further*, That the deductions from taxable income must be supported by an Identification Card of the public school teacher issued either by the Department of Education (DepEd) or the Commission on Higher Education (CHED).

SEC. 7. Penalty. – Any person or entity proven to have violated this Act shall suffer the following penalties:

- a. First offense: a fine of not less than Fifty Thousand Pesos (P50,000) but not exceeding One Hundred Thousand Pesos (P100,000) or imprisonment of not less than six (6) months but not more than two (2) years, or both at the discretion of the court;
- b. Second offense: a fine of not less than One Hundred Thousand Pesos (P100,000) but not exceeding Two Hundred Thousand Pesos (P200,000), or imprisonment of not less than two (2) years but not more than six (6) years, or both at the discretion of the court;
- c. Subsequent offenses: forfeiture of business permit and may no longer be granted for renewal.

SEC. 8. Appropriations. - The amount necessary for the initial implementation of this Act shall be sourced from the budgets of the DepEd and CHED. Thereafter, such sums necessary for the continued implementation of this Act shall be included in their annual General Appropriations Act.

SEC. 9. Implementing Rules and Regulations. - The Department of Education and the Commission in Higher Education, in coordination with the Department of Trade and Industry and the Bureau of Internal Revenue and in consultation with the Department of Social Welfare and Development, shall promulgate the implementing rules and regulations within sixty (60) days from the effectivity of this Act.

SEC. 10. Repealing Clause. - All provisions of existing laws, presidential decrees or issuances, executive orders, letters of instruction, administrative orders, rules and regulations contrary to or inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

SEC. 11. Separability Clause. - If any portion of this Act is declared unconstitutional, the same shall not affect the validity and effectivity of the other provisions not affected thereby.

SEC. 10. Effectivity. - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,