



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 4144



INTRODUCED BY REP. HARRIS CHRISTOPHER M. ONGCHUAN

EXPLANATORY NOTE

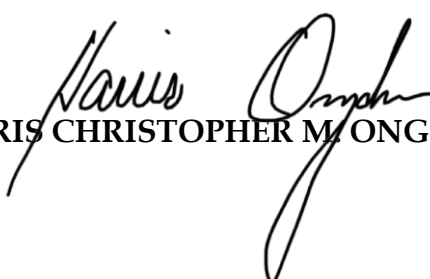
The election season in the Philippines is notorious for acts of election-related violence. This, however, does not stop poll workers from assisting voters in an attempt to reduce the chaos during the period.

While they receive compensation in the form of honoraria and allowances for their service, this is still barely enough for their basic needs. Moreover, this compensation is treated as an income and is therefore taxable. Taking away a chunk of their hard-earned income, especially considering the high risks they are exposed to, seems extremely unfair.

This bill proposes that the honoraria, allowance, and other financial benefits afforded to persons rendering services during an election period be exempted from income taxation. This allows poll workers to fully enjoy the benefits of their labor and service to the Filipino people.

This bill was filed in the 18th Congress by Representatives Salceda, Castro, and Zarate. It was approved by the House and was transmitted to the Senate.

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


HARRIS CHRISTOPHER M. ONGCHUAN



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HOUSE BILL NO. **4144**

Introduced by Representative
HARRIS CHRISTOPHER M. ONGCHUAN

**“AN ACT
EXEMPTING FROM INCOME TAXATION THE HONORARIA, ALLOWANCES,
AND OTHER FINANCIAL BENEFITS OF PERSONS RENDERING SERVICE
DURING AN ELECTION PERIOD, AMENDING FOR THE PURPOSE SECTION
32 (B) (7) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS
AMENDED”**

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

SECTION 1. Section 32(B)(7) of the National Internal Revenue Code of 1997, as amended, is hereby further amended to read as follows:

“Section 32. Gross Income. —

(A) General Definition. - x x x

(B) Exclusions from Gross Income. - x x x

(1) x x x

(7) Miscellaneous Items. —

(a) x x x

**(I) HONORARIA, TRAVEL ALLOWANCE, AND SUCH
OTHER BENEFITS AS MAY BE GRANTED BY THE COMMISSION
ON ELECTIONS (COMELEC) PERSONS RENDERING ELECTION
PURSUANT TO SECTION 4 OF REPUBLIC ACT NO. 10756,
OTHERWISE KNOWN AS THE ‘ELECTION SERVICE REFORM
ACT’”**

SECTION 2. Implementing Rules and Regulations. - The Department of Finance shall, in consultation with the Commission on Elections and the Department of Education, promulgate rules and regulations to implement the provisions of this Act within sixty (60) days from its effectivity.

SECTION 4. Separability Clause. - If any portion or provision of this Act is declared void and unconstitutional, the remaining portions or provisions hereof shall not be affected by such declaration.

SECTION 3. Repealing Clause. — All laws, decrees, rules and regulations, and other issuances inconsistent with this Act are hereby repealed or modified accordingly.

SECTION 5. Effectivity Clause. — This Act shall take effect after fifteen (15) following its complete publication either in the *Official Gazette* or in a newspaper of general circulation.

Approved.