

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

NINETEENTH CONGRESS
Second Regular Session

HOUSE BILL NO. 8914



Introduced by HON. GUS S. TAMBUNTING

**AN ACT EXEMPTING FROM INCOME TAXATION THE HONORARIA,
ALLOWANCES, AND OTHER FINANCIAL BENEFITS OF TEACHERS
RENDERING SERVICE DURING AN ELECTION PERIOD**

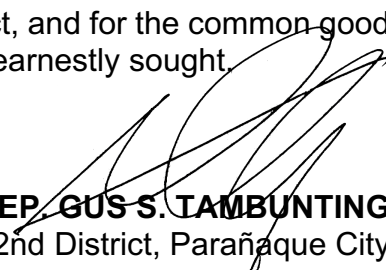
EXPLANATORY NOTE

Poll watchers during election receive compensation in the form of honoraria, allowances for their service. The poll watchers assist voters to keep orderly elections. The income poll watchers receive is seen, however, as taxable. This is despite being an income earned during a dangerous and precarious time.

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

This measure previously passed the third reading in the 18th Congress. It is high time to finally pass the same into law.

On behalf of the people of Parañaque City's Second District, and for the common good of the Filipino people, the approval of the said measure is earnestly sought.


REP. GUS S. TAMBUNTING
2nd District, Parañaque City

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

SECTION. 1. *Declaration of Policy.* – It is declared policy of the State to promote and uplift the economic status of teachers and to recognize the public service they render during national and local elections.

SEC. 2. *Exemption from Income Tax.* – All honoraria, allowances, and other financial benefits granted to teachers rendering service during an election period shall not be included in the computation of gross income and shall be exempt from income tax.

SEC. 3. *Implementing Rules and Regulations.* – The Commissioner of the Bureau of Internal Revenue shall promulgate such rules and regulations as may be necessary to implement the provisions of this Act within sixty (60) days from its effectivity.

SEC. 4. *Repealing Clause.* – All laws, decrees, executive issuances, rules and regulations inconsistent with this Act are hereby repealed and/or modified accordingly.

SEC 5. *Effectivity.* – This Act shall take effect fifteen (15) days following its complete publication in the Official Gazette or in a newspaper of general circulation.

Approved,