

NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
Second Regular Session



**HOUSE OF REPRESENTATIVES
HOUSE BILL NO. 8921**

Introduced by **REPRESENTATIVE VIRGILIO S. LACSON**

EXPLANATORY NOTE

The primary objective of this bill is to enhance the economic well-being of public school teachers and thereby contribute to the enhancement of the quality of education they provide. It is widely recognized that teachers play a crucial role in shaping the future of the nation through their dedication and commitment to educating the youth. However, the teaching profession has faced challenges related to remuneration and job satisfaction, which could potentially impact the recruitment and retention of talented educators.

To address this issue, this legislative measure proposes the provision of a Teaching Allowance for public school teachers. This allowance is designed to cover various expenses related to teaching, such as the acquisition of teaching supplies, materials, and resources. Moreover, the allowance would support the implementation of different learning delivery modalities (LDMs) as endorsed by the Department of Education (DepEd).

Furthermore, this legislation aligns with the State's commitment to prioritize education in the national budget and to ensure that the teaching profession attracts and retains highly skilled individuals through competitive remuneration and job satisfaction measures. By providing tangible benefits to educators, the bill envisions a positive impact on the educational landscape, ultimately benefitting both teachers and students alike. The bill also underscores the importance of tax exemption for the granted allowance, ensuring that the additional benefits do not impose a burdensome tax liability on the teachers.

This bill serves as a milestone in recognizing and valuing the dedicated efforts of public school teachers in nurturing the nation's future. By addressing their economic needs and creating a more conducive teaching environment, this legislation contributes to the broader goal of enhancing the educational system and promoting a brighter future for generations to come.

VIRGILIO S. LACSON
Manila Teachers Party-list

NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
Second Regular Session

HOUSE OF REPRESENTATIVES
HOUSE BILL NO. 8921

Introduced by **REPRESENTATIVE VIRGILIO S. LACSON**

AN ACT
INSTITUTIONALIZING THE GRANT OF A TEACHING ALLOWANCE FOR PUBLIC SCHOOL
TEACHERS AND APPROPRIATING FUNDS THEREFOR

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 “Angat Guro Act”.

SEC. 2. Declaration of Policy. — It is hereby declared to be the policy of the State to promote and improve the economic status of teachers and assist them in providing quality education to their students. It is also the policy of the State to give the highest budgetary priority to education and ensure that the teaching profession will attract and retain the best available talents through adequate remuneration and other means of job satisfaction and fulfillment.

SEC. 3. Coverage. — The grant of the cash allowance authorized in this Act shall cover all public school teachers engaged in teaching basic education curriculum, consistent with the policy guidelines and learning delivery modalities (LDMs) recognized and implemented by the Department of Education (DepEd).

SEC. 4. Teaching Allowance. — All public school teachers shall be granted a Teaching Allowance for the purchase of tangible or intangible teaching supplies and materials, the payment of other incidental expenses, and the implementation or conduct of various LDMs in the total amount of Seven thousand five hundred pesos (P7,500.00) per teacher for School Year 2023-2024; and Ten thousand pesos (P10,000.00) per teacher for School Year 2024-2025 and thereafter.

These additional benefits shall not be subject to income tax: Provided, That the total amount of benefits received by the covered personnel concerned does not exceed the threshold provided under Section 32(B), Chapter VI of the National Internal Revenue Code of the Philippines, as amended.

SEC. 5. Funding. — The amount necessary for the grant of Teaching Allowance per teacher for every school year shall be charged against the appropriations of the DepEd under the General Appropriations Act (GAA).

SEC. 6. Separability Clause. — If any part, section, or provision of this Act is held invalid or unconstitutional, other provisions not affected thereby shall remain in full force and effect.

SEC. 7. Repealing Clause. — All laws, decrees, orders, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or amended accordingly.

SEC. 8. Effectivity. — This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved.