

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
1st Regular Session

HOUSE BILL NO. **1124**



Introduced by Rep. ALEXANDER T. 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. ALEXANDER T. PIMENTEL

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

1 *Be it enacted by the Senate and House of Representatives of the Philippines in*
2 *Congress assembled:*
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5 SECTION 1. Section 24 (A) (1) (a) of Republic Act No. 10963 provides that
6 taxable income, as defined for each taxable year from all sources within and without
7 the Philippines residing therein, shall be subject to income tax if the taxable income is
8 over P250,000.000. Section 32 of the National Internal Revenue Code (NIRC) of the
9 Philippines defines gross income to include compensation for service in whatever form
10 paid, including, but not limited to fees, salaries, wages, commissions, and similar
11 items.
12

13 SEC. 2. All compensation received by teachers for rendering services as part
14 of the Electoral Board for the national and local election shall not be included in the
15 computation of gross income and shall be exempt from income tax.
16

17 SEC. 3. The Commissioner of the Bureau of Internal Revenue shall promulgate
18 such rules and regulations as may be necessary to implement the provisions of this
19 Act within ninety (90) days after the effectivity of this Act.
20

21 SEC. 4. All laws, presidential decrees, executive orders, or issuances, or any
22 part thereof which are inconsistent with the provisions of this Act are hereby repealed,
23 amended, or modified accordingly.
24

25 SEC. 5. This Act shall take effect fifteen (15) days after its publication in the
26 Official Gazette or two (2) newspaper of general circulation.
27

28 **Approved,**