



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

TWENTIETH CONGRESS
First Regular Session



HOUSE BILL NO. 2106

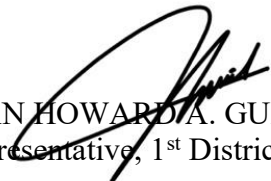
Introduced by Representative Ivan Howard A. Guintu

EXPLANATORY NOTE

Section 1, Article XIV of the 1987 Constitution provides that “[t]he State shall protect and promote the right of all citizens to quality education at all levels, and shall take appropriate steps to make such education accessible to all.” Pursuant to this constitutional mandate, Republic Act No. (RA) 11997 or the *Kabalikat sa Pagtuturo* Act was enacted in 2024 to provide assistance to teachers by covering the expenses necessary for the delivery of education. Specifically, RA 11997 grants public school teachers a teaching allowance for the purchase of tangible or intangible teaching supplies and materials, the payment of incidental expenses, and the implementation or conduct of various learning delivery modalities in the total amount of Php 5,000 per teacher for School Year 2024-2025; and Php 10,000.00 per teacher for School Year 2025-2026 and thereafter.

Data has shown that from 2012 to 2022, inflation in the Philippines averaged at 3.1% annually. To account for inflation and to dispense with the lengthy process of legislation in updating the amount provided in the law, this legislative measure aims to provide an automatic adjustment mechanism in the grant of teaching allowance to public school teachers. By doing so, the amount provided under RA 11997 will not be devalued by the increase in the prices of teaching supplies and materials brought about by inflation and shall be attuned with the prevailing economic conditions at all times.

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


IVAN HOWARD A. GUINTU
Representative, 1st District of Capiz



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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 2106

Introduced by Representative Ivan Howard A. Guintu

AN ACT PROVIDING FOR AN AUTOMATIC ADJUSTMENT MECHANISM IN THE TEACHING ALLOWANCE GRANTED TO PUBLIC SCHOOL TEACHERS, AMENDING FOR THE PURPOSE SECTION 4 OF REPUBLIC ACT NO. 11997, OTHERWISE KNOWN AS “KABALIKAT SA PAGTUTURO ACT”

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

SECTION 1. Section 4 of Republic Act No. 11997 is hereby amended to read as follow:

“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 incidental expenses, and the implementation or conduct of various learning delivery modalities in the total amount of Five thousand pesos (P5,000.00) per teacher for School Year 2024-2025; and Ten thousand pesos (P10,000.00) per teacher for School Year 2025-2026 and thereafter. **AFTER SCHOOL YEAR 2025-2026, THE AMOUNT HEREIN STATED SHALL BE ADJUSTED TO ITS PRESENT VALUES USING THE CONSUMER PRICE INDEX, AS PUBLISHED BY THE PHILIPPINE STATISTICS AUTHORITY, EVERY THREE (3) YEARS.**

The Teaching Allowance shall not be subject to income tax.”

SEC. 2. Separability Clause. – If any section or part of this Act is held unconstitutional, no other section or provision shall be affected.

SEC. 3. 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. 4. Effectivity. – This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,