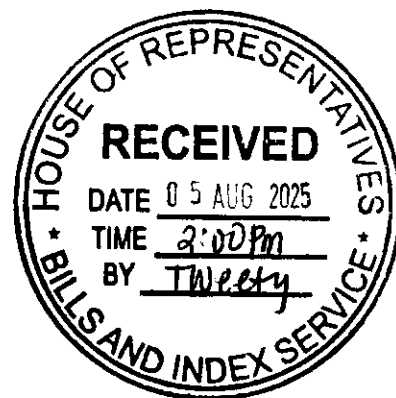


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session

House Bill No. 3086



Introduced by Rep. Wilfrido Mark M. Enverga

EXPLANATORY NOTE

"The teacher is an architect of man." This highlights the profound role teachers play in shaping a nation's destiny. They serve as foundation, and meticulously design the blueprint for a desirable, innovative, self-reliant, productive, and, above all, God-fearing Filipino youth. Each day, they dedicate themselves to preparing lessons, constantly seeking new ways to enhance children's knowledge, attitudes, and skills, and ensuring they are adequately prepared to face the future.

Over and above the role of educating children, teachers are also among our most reliable and dedicated public servants. Local and national government officials frequently call upon them to assist in various extracurricular and civic activities that contribute significantly to the welfare of the community and the country. Their most notable contributions include assisting during election periods and census gatherings.

Despite the vital nature of the services they provide, public school teachers are among the lowest-paid government workers. This unfortunate reality has led our most competent teachers to leave and seek higher-paying jobs and better terms of employment abroad.

To attract the most competent and efficient individuals to the teaching profession, the government must provide compensation and benefits commensurate with the invaluable work they perform. However, during challenging economic times, increasing salaries and wages can be difficult. Therefore, providing non-wage benefits becomes a necessary and practical solution.

This bill proposes to grant public school teachers an exemption from withholding taxes on their salaries and allowances. This tax exemption will encourage more new teachers to enter the profession. It will also significantly increase their take-home pay, thereby incentivizing our brightest teachers to remain within the public school system, where their talents are most critically needed.

In view of the foregoing considerations, the immediate approval of this bill is highly and earnestly recommended.



WILFRIDO MARK M. ENVERGA
1st District, Quezon

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AN ACT
PROVIDING NON-WAGE BENEFITS FOR PUBLIC SCHOOL TEACHERS AND FOR
OTHER PURPOSES

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

SECTION. 1. Statement of Policy. - It is hereby declared the policy of the State to assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction and fulfillment.

It is further declared a policy and commitment of the State to promote and improve the economic status of all public school teachers, including those in State colleges and universities by increasing their take home pay through exemption from tax all allowances and benefits granted to them.

SEC. 2. Exclusions from Payment of Withholding Taxes. - All salaries, wages, allowances and benefits granted to public school teachers, including those in the State colleges and universities at all levels, shall be exempted from the withholding taxes as provided for by pertinent laws, rules and regulations pertaining to withholding taxes.

SEC. 3. Rules and Regulations. - The Commissioner of the Bureau of Internal Revenue is hereby authorized to promulgate such rules and regulations as may be necessary to implement the provisions of this Act.

SEC. 4. Separability Clause - If any clause, sentence, paragraph or part of this Act shall be declared unconstitutional or invalid, such judgment shall not affect, invalidate or impair any other part of this Act.

SEC. 5. Repealing Clause - All laws, decrees, executive orders, memorandum orders, and other administrative issuances or parts thereof which are inconsistent with the provisions of this Act, are hereby modified, superseded or repealed accordingly.

35 **SEC. 6. Effectivity-** This Act shall take effect fifteen (15) days following its publication in
36 the Official Gazette or in any major newspaper of general circulation in the Philippines.

Approved,