

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 3827



Introduced by: **REP. SALVADOR A. PLEYTO, SR.**

EXPLANATORY NOTE

Physicians are often called upon to fill the gaps in our healthcare system, providing essential care that many of our most vulnerable citizens cannot afford. When a physician dedicates their time and expertise without compensation, they are essentially donating a valuable service.

This act of charity not only provides direct relief to the patient but also benefits the community by preventing minor illnesses from becoming major health crises. This proactive care ultimately leads to a healthier, more productive populace and can help reduce the long-term costs associated with complex, untreated conditions.

A tax incentive would serve as a formal recognition of this selfless work and would encourage more physicians to participate in pro bono programs. The incentive could be structured as a tax credit or a deduction based on the fair market value of the services rendered. This would provide a tangible benefit to the physician, helping to offset the operational costs of their practice while they are providing free care.

By incentivizing pro bono services, we can create a sustainable model for expanding access to healthcare. This approach is more efficient and compassionate than simply relying on emergency rooms for primary care, which is both expensive and inefficient. Furthermore, it strengthens the bond between medical professionals and their communities, fostering a culture of giving that is essential for a healthy society.

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


SALVADOR A. PLEYTO, SR.

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HOUSE BILL NO. 3827

Introduced by: **REP. SALVADOR A. PLEYTO, SR.**

**AN ACT GRANTING TAX INCENTIVES TO PHYSICIANS RENDERING PRO
BONO SERVICES TO INDIGENT PATIENTS**

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

Section 1. *Short Title.* - This Act shall be known as "The Pro Bono Physicians Act of 2025."

Sec. 2. *Declaration of Policy.* - It is hereby declared the policy of the State to protect and promote the right to health of the people and to instill health consciousness among them. The State shall make essential goods, health, and other social services available to all the people at an affordable cost. To this end, the State recognizes the vital role of physicians in providing healthcare and shall encourage their participation in public service by providing tax incentives for their pro bono medical services.

Sec. 3. - *Definition of Terms.* - For the purpose of this Act, the following terms shall be defined as follows:

- a. Physician - refers to any person legally authorized to practice medicine in the Philippines.
- b. Pro Bono Services - refers to medical consultations, procedures, and other related services rendered by a physician to an indigent patient without any expectation of payment, fee, or remuneration.
- c. Indigent Patient - refers to a patient certified as a person whose income falls below the poverty threshold as determined by the Philippine Statistics Authority, or as certified by the Department of Social Welfare and Development.

Sec. 4. *Tax Incentives.* - Any physician who renders pro bono services to an indigent patient shall be entitled to a tax deduction from their gross income.

a. The imputed value of the pro bono services shall be based on the prevailing average professional fees for similar services, as determined and published annually by the Department of Health (DOH) in consultation with the Philippine Medical Association (PMA).

b. To avail of the tax incentive, the physician must submit to the Bureau of Internal Revenue (BIR) a sworn statement detailing the services rendered, the names of the indigent patients served, and the certified imputed value of the services. This statement must be certified by the DOH and the local government unit where the services were rendered.

Sec. 5. *Qualifications and Procedures.* - The DOH, in coordination with the BIR and the PMA, shall promulgate the necessary rules and regulations to establish a system for: a. Certifying physicians who wish to participate in the program. b. Verifying the eligibility of indigent patients. c. Monitoring and recording the pro bono services rendered. d. Certifying the imputed value of said services for tax deduction purposes.

Sec. 6. - *Implementing Rules and Regulations.* - Within ninety (90) days from the effectivity of this Act, the DOH, in consultation with the BIR and the PMA, shall formulate and issue the necessary rules and regulations for the effective implementation of this Act.

Sec. 7. *Separability Clause.* - If any provision or part hereof is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting.

Sec. 8. *Repealing Clause.* - All laws, decrees, orders, rules, and regulations, or parts thereof, inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

Sec. 9. *Effectivity.* - This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in a newspaper of general circulation.

Approved,