

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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 6802



Introduced by **REP. JAVIER MIGUEL L. BENITEZ**

EXPLANATORY NOTE

Republic Act ("RA") No. 11165 (2018), otherwise known as the Telecommuting Act of 2018, was enacted to institutionalize telecommuting as a voluntary work arrangement in the private sector. The COVID-19 pandemic significantly accelerated the adoption of remote work,¹ demonstrating that telecommuting is not only feasible but also productive and cost-efficient for many employers and employees.

However, the current legal framework remains limited in scope and lacks provisions that address the realities of a more hybrid, technology-driven workforce. Notably, the existing law is confined to the private sector and does not mandate incentives to encourage participation and compliance.² It also lacks mechanisms to support employees who incur additional costs from working remotely.

This bill seeks to amend the Telecommuting Act by:

1. Expanding its coverage to include public sector employees;
2. Granting a monthly non-taxable telecommuting allowance to help employees defray costs associated with remote work (e.g., internet, electricity, equipment); and

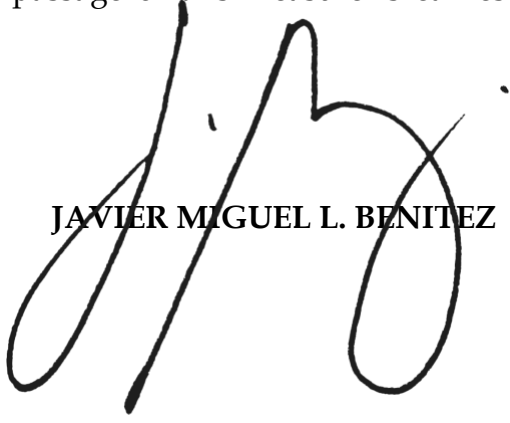
¹ Wells, M. B., Tareq, N., Sethi, A., & Knutsson, A. (2023). A systematic review of the impact of remote working referenced to the concept of work-life flow on physical and psychological health. *International Journal of Environmental Research and Public Health*, 20(21), 7050. <https://pmc.ncbi.nlm.nih.gov/articles/PMC10612377/>. (Date last accessed: December 4, 2025).

² Camus, M. (2020, March 26). DICT pushes for telecommuting in gov't offices. *Inquirer.net*. <https://business.inquirer.net/293020/dict-pushes-for-telecommuting-in-govt-offices>. (Date last accessed: December 4, 2025).

3. Ensuring that allowances granted under this law are deductible for income tax purposes to incentivize employers to support remote work arrangements.

Through providing clear benefits and a more inclusive structure, this measure aims to normalize telecommuting as a legitimate and equitable form of work, while protecting employee rights and promoting work-life balance.

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



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Introduced by **REP. JAVIER MIGUEL L. BENITEZ**

AN ACT EXPANDING THE COVERAGE OF REPUBLIC ACT NO. 11165, OTHERWISE KNOWN AS THE "TELECOMMUTING ACT," TO INCLUDE PUBLIC SECTOR EMPLOYEES, PROVIDING INCENTIVES FOR TELECOMMUTING EMPLOYERS, AND FOR OTHER PURPOSES

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 "*FLEX WORK (Flexible Labor & Employment eXpansion for WORKforce) Act.*"

SEC. 2. Section 3 of the Republic Act ("RA") No. 11165, otherwise known as the "Telecommuting Act", is hereby amended to read as follows:

"Sec. 3 *Telecommuting Defined* - As used in this Act, the term 'telecommuting' refers to **an output-based work arrangement that allows employees in the private or public sector** to work from an alternative workplace with the use of telecommunication and/or computer technologies."

SEC. 3. Section 4 of RA No. 11165 is hereby amended to read as follows:

"Sec. 4. *Telecommuting Program* - An employer in the private **or public** sector may offer a telecommuting program to its employees voluntarily, **whose physical presence in the workplace is not necessary for the performance or completion of their job**, and upon such terms and conditions as they may mutually agree upon: Provided, That such terms and conditions shall not be less than the minimum labor standards set by law, and shall include work hours, minimum number of work hours, overtime, rest days, and entitlement to leave benefits. In all cases, the employer shall provide the telecommuting employee with relevant written information to adequately apprise the individual of the

terms and conditions of the telecommuting program and the employee's responsibilities.

SEC. 4. Two (2) new sections are hereby inserted after Section 8 of RA No. 11165, which shall read as follows:

“Sec. 9. Incentives for Telecommuting Employees - All employees working under a telecommuting program shall be entitled to a non-taxable telecommuting allowance of at least one thousand pesos (P1,000) for every month served under such agreement. Provided, that, nothing in this provision shall be construed to eliminate or in any way diminish supplements, allowances, or other employee benefits similar purpose being enjoyed at the time of the implementation of this law. Provided further, that, nothing in this provision shall be interpreted to prohibit the employers or the collective bargaining agreement from providing terms higher or more favorable than the rate mentioned above. Provided, finally, such allowances shall be considered as allowable deductions from gross income under the National Internal Revenue Code, as amended.”

Sec. 10. Penalties - Any violation of the provisions of this Act shall be punished in accordance with existing labor laws, civil service rules, and applicable regulations. Employers who fail to provide the mandated telecommuting allowance or who unreasonably deny eligible employees participation in a voluntary telecommuting program may be subject to administrative fines, penalties, or other sanctions as may be determined by the Department of Labor and Employment (“DOLE”) or the Civil Service Commission (“CSC”), as applicable.”

SEC. 5. Section 7 (b) of Republic Act No. 11165 is hereby amended to read as:

“Sec. 7. Administration - The parties to a telecommuting work arrangement shall be primarily responsible for its administration. In case of differences in interpretation, the following guidelines shall be observed:

(b) If there is no grievance mechanism or if the mechanism is inadequate, the grievance shall be referred to the regional office of DOLE or CSC, which has jurisdiction over the workplace for conciliation.”

SEC. 6. All succeeding sections of RA 11165 are hereby renumbered accordingly.

SEC. 7. Implementing Rules and Regulations - The DOLE, CSC, and Bureau of Internal Revenue shall promulgate the rules and regulations to implement this Act within ninety (90) days from the effectivity of this Act.

SEC. 8. *Separability Clause* - If any provision of this Act is declared unconstitutional, the remainder shall not be affected thereby.

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

Approved,