



Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

Twentieth Congress
First Regular Session

HOUSE BILL NO. 8905



Introduced by Representatives Ferdinand Martin G. Romualdez, Yedda Marie K. Romualdez, Andrew Julian K. Romualdez and Jude A. Acidre

AN ACT

PERIODICALLY INCREASING THE HONORARIUM FOR TEACHER-POLL WATCHERS AND EXEMPTING FROM INCOME TAXATION THE HONORARIA, ALLOWANCES, AND OTHER FINANCIAL BENEFITS OF TEACHERS UPON RENDERING SERVICE EVERY ELECTION PERIOD

EXPLANATORY NOTE

This bill proposes a periodic increase of honoraria granted to teachers serving during elections and the exemption from income taxation of all honoraria, allowances, and other financial benefits they receive upon delivery of their electoral duties.

Every election period, thousands of public school teachers render their service as poll workers. Their role is indispensable to ensure clean, honest, orderly, and credible elections. In performing these duties, some teachers endure long hours of travel, hazardous conditions, and, in some instances, threats of violence in conflict areas. Many even traverse long distances across rivers, forests, and remote areas to safeguard the integrity of the electoral process.

For their invaluable service, teachers receive honoraria, allowances, and other financial benefits. However, these amounts are often modest and not fully commensurate with the effort they put to ensure that ballots are transported to polling

precincts untampered. Worse, such compensation remains subject to income taxation, further reducing the already limited financial benefits accorded to them.

Through this proposed measure, teacher-poll workers are justly compensated and allowed to fully enjoy the benefits of their labor in recognition of their dedication and sacrifice in protecting electoral processes and, in extension, preserving democracy.

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



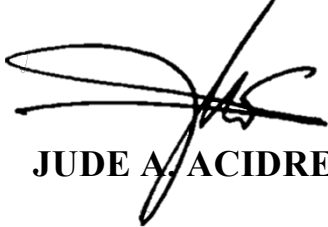
FERDINAND MARTIN G. ROMUALDEZ



YEDDA MARIE K. ROMUALDEZ



ANDREW JULIAN K. ROMUALDEZ



JUDE A. ACIDRE



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

SECTION 1. *Short Title.* – This Act shall be known as the “*Poll Workers Protection and Welfare Act.*”

SECTION 2. *Declaration of Policy.* – Article II, Section 18 of the 1987 Philippine Constitution stipulates the State’s policy to “protect the rights of workers and promote their welfare.” Moreover, under the Magna Carta for Public School

Teachers, it is the State's policy "to promote and uplift the economic status of public school teachers." Thus, all honoraria, allowances, and financial benefits that public school teachers receive as compensation for being poll watchers during national and local elections shall be exempted from income tax, in recognition of the public service they render during such time. The compensation for their service shall likewise periodically increase upon every period of elections.

SECTION 3. *Exemption from Income Tax.* – All honoraria, allowances, and other financial benefits granted to teachers rendering service during an election period shall not be included in the computation of gross income and shall be exempt from income tax.

SECTION 4. *Periodic Increase in Honorarium.* – The price of honorarium received by teachers serving as poll workers shall increase upon every election period by no less than Five hundred pesos (P500.00), subject to the discretion of the Commission on Elections (COMELEC) and in consideration of the consumer price index at the time of elections.

SECTION 5. *Implementing Rules and Regulations.* – The Commissioners of the COMELEC and Bureau of Internal Revenue shall promulgate such rules and regulations as may be necessary to implement the provisions of this Act within sixty (60) days from its effectivity.

SECTION 6. *Separability Clause.* – If any provision of this Act is declared invalid or unconstitutional, the provisions not affected thereby shall remain in full force and effect.

SECTION 7. *Repealing Clause.* – All laws, decrees, executive issuances, rules and regulations inconsistent with this Act are hereby repealed and/or modified accordingly.

SECTION 8. *Effectivity.* - This Act shall take effect fifteen (15) days following its complete publication in the Official Gazette or in a newspaper of general circulation.

Approved,