

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
Second Regular Session

House Bill No. **10951**



Introduced by Representative Marcelino "Marcy" R. Teodoro

EXPLANATORY NOTE

This bill seeks to grant our public school teachers funeral and memorial discount privileges on account of work-related sickness and injuries.

Teaching remains one of the noblest professions, entrusted with shaping the character and capability of our people. The 1987 Constitution itself directs the State to give priority to education in order to foster patriotism and nationalism, accelerate social progress, and promote total human liberation and development. Yet our educators continue to receive compensation that leaves little room to absorb life's heaviest expenses — among them, the cost of a decent burial for a loved one lost in the course of their work. It is estimated that funeral services in the Philippines cost at least P100,000 to cover registration of death, mortuary care, coffin or urns, cremation, and columbarium or memorial lots.

Having served the people of Marikina both as a legislator and, later, as Mayor, I have seen the sacrifices our teachers make and the burdens their families carry when tragedy strikes in the course of their duties. This measure, first filed in the 19th Congress, seeks to ease that burden, if only in part.

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

MARCELINO R. TEODORO
Representative
First District, Marikina City

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AN ACT
GRANTING FUNERAL AND MEMORIAL DISCOUNT PRIVILEGES TO
QUALIFIED PUBLIC SCHOOL TEACHERS, APPROPRIATING FUNDS
THEREFOR, AND FOR OTHER PURPOSES

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 "Funeral Privileges to Public School Teachers Act."

SEC. 2. Declaration of Policy. It is the policy of the State to acknowledge the contribution of educators in nation-building, as they are the drivers of our educational system and rear our children for the development of the country, as well as to adopt a comprehensive approach to other social services available to all the people at affordable cost. As times are changing, our State recognizes the need to continuously improve the educational system through legislation for its empowerment.

SEC. 3. Scope of Implementation. All qualified public school teachers in all levels shall be granted funeral or memorial discount privileges in case of death or injuries sustained in the course of their work:

Provided, That the public school teacher has been employed for at least three (3) years in an accredited public educational institution.

SEC. 4. Funeral and Memorial Discount. Families of a public school teacher who died on account of work-related sickness or injury will be granted a discount of twenty percent (20%) on funeral services, which includes but is not limited to funeral documents, cremation,

embalming, and interment, and a discount of ten percent (10%) on a memorial lot or columbarium.

SEC. 5. Requirements for the Funeral and Memorial Discount. The following requirements must be submitted by the bereaved family to avail of the discount:

- a. Identification card of the deceased public school teacher issued by either the Department of Education (DepEd), the Commission on Higher Education (CHED), or the Professional Regulation Commission (PRC);
- b. Death certificate.

SEC. 6. Deductions from Taxable Income. The discount granted to the families of a public school teacher who died on account of work-related sickness or injury shall be considered as a deduction in the computation of the taxable income of the funeral homes that grant the same:

Provided, That the deduction shall not exceed ten percent (10%) of its taxable income;

Provided further, That the deductions from taxable income must be supported by an identification card of the public school teacher issued by either DepEd or CHED.

SEC. 7. Penalty. Any person or entity proven to have violated this Act shall suffer the following penalties:

- a. First offense: a fine of not less than Fifty Thousand Pesos (P50,000.00) but not exceeding One Hundred Thousand Pesos (P100,000.00), or imprisonment of not less than six (6) months but not more than two (2) years, or both, at the discretion of the court;
- b. Second offense: a fine of not less than One Hundred Thousand Pesos (P100,000.00) but not exceeding Two Hundred Thousand Pesos (P200,000.00), or imprisonment of not less than two (2) years but not more than six (6) years, or both, at the discretion of the court;
- c. Subsequent offenses: forfeiture of business permit, which may no longer be granted for renewal.

SEC. 8. Appropriations. The amount necessary for the initial implementation of this Act shall be sourced from the budgets of DepEd and CHED. Thereafter, such sums as may be necessary

for the continued implementation of this Act shall be included in their annual General Appropriations Act.

SEC. 9. Implementing Rules and Regulations. The Department of Education and the Commission on Higher Education, in coordination with the Department of Trade and Industry and the Bureau of Internal Revenue, and in consultation with the Department of Social Welfare and Development, shall promulgate the implementing rules and regulations of this Act within sixty (60) days from its effectivity.

SEC. 10. 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. 11. Separability Clause. If any portion of this Act is declared unconstitutional, the same shall not affect the validity and effectivity of the other provisions not affected thereby.

SEC. 12. Effectivity. This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,