

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Constitution Hills, Quezon City



EIGHTEENTH CONGRESS
First Regular Session

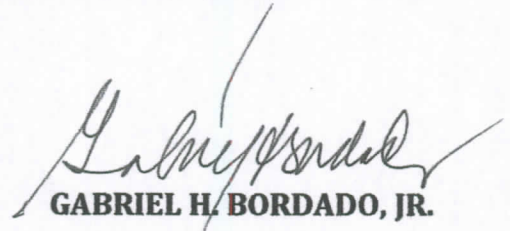
HOUSE BILL NO. 5094

Introduced by Representative Gabriel H. Bordado Jr.

EXPLANATORY NOTE

Global markets are unceasingly changing and improving, and if we are to keep the country's competitive edge and to adapt to rapid technological innovations, it is important to keep avenues for continued learning and education open and accessible to our citizens. The government should continue to encourage people to pursue further education; coordinate with the employers of the private and public sectors to ensure that education is possible and accessible to their employees should they wish to seek it; and provide incentives, assistance, and benefits to those who wish to take-up post-graduate education or other equivalent learning or trainings.

This Act seeks to encourage people to pursue further education and graduate studies by providing tax and other incentives to participating employers either in the public or private sector.


GABRIEL H. BORDADO, JR.

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**AN ACT PROMOTING GRADUATE STUDIES AND LIFE-LONG LEARNING IN THE
PHILIPPINES**

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 “Graduate Studies and Life-Long Learning Act (”

SEC. 2. Consistent with the state policy to promote continuing education and life-long learning, the government shall provide means and incentives to bona fide citizens who wish to pursue post-graduate education and/or any other forms of life-long learning and higher education training that shall provide new skills or further enhance their existing skills, knowledge and capabilities so that they can become or remain productive citizens of the country.

SEC. 3. All employers, whether in private or public sectors, are mandated to give considerations to their employees who enroll in graduate studies or any form of life-long learning or higher education trainings by allowing revised schedules and workloads without necessarily sacrificing the quality of work so that those who wish to pursue graduate studies or higher learning shall be encouraged to do so.

SEC. 4. All employers are likewise encouraged to provide scholarships and incentives to their employees who wish to pursue graduate studies and other forms of life-long learning. In the event they do so, the amount they spent for such scholarships shall be considered a deduction from gross income. For this purpose, the relevant provisions of the National Internal Revenue Code shall be amended.

Provided that the granting of such scholarships shall not impose any form of mandatory return service to the employee-beneficiaries.

SEC. 5. The Commission on Higher Education (CHED), and the Technical Education Skills and Development Authority (TESDA), in coordination with the Bureau of Internal Revenues (BIR) and the Department of Labor and Employment (DOLE) shall jointly formulate and issue rules and regulations as may be necessary to carry out the provisions of this Act.

SEC. 6. The funds necessary to carry out the provisions of this Act shall be included in the General Appropriations Act of the year following its enactment into law and thereafter.

SEC. 7. All laws, orders, issuance rules and regulations or parts thereof inconsistent with any provision of this Act are hereby repealed, modified, or amended accordingly.

SEC. 8. This Act shall take effect upon its approval.

Approved.