

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Batasan Hills, Quezon City

**EIGHTEENTH CONGRESS**  
First Regular Session

**HOUSE BILL No. 225**



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Introduced by  
**ACT Teachers Party-List Rep. FRANCE L. CASTRO,**  
**BAYAN MUNA Party-List Rep. CARLOS ISAGANI T. ZARATE,**  
**Rep. FERDINAND GAITE and Rep. EUFEMIA C. CULLAMAT,**  
**GABRIELA Women's Party Rep. ARLENE D. BROSAS,**  
**and KABATAAN Party-List Rep. SARAH JANE I. ELAGO**

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**AN ACT**  
**EXEMPTING FROM INCOME TAXATION ALL AMOUNTS GRANTED TO PERSONS RENDERING**  
**ELECTION SERVICE FOR LOCAL AND NATIONAL ELECTIONS**

**EXPLANATORY NOTE**

This bill seeks to exempt from income tax the compensation received by poll workers in national and local elections under the *Election Service Reform Act* or Republic Act 10756.

The ESRA significantly increased the honoraria, allowances, and other compensation of volunteers for election service, most of whom are still public school teachers who sit as members of the Boards of Election Inspectors. However, the law is silent as to the tax treatment of such compensation.

While there should be no change in the tax treatment of the honoraria, and other compensation for election service—which have never been subjected to income tax prior to the passage of the ESRA and the 2018 Barangay and Sangguniang Elections—recent rules and regulations of the Bureau of Internal Revenue reversed the situation. It considered the election compensation as income and thus taxed the same as such.

This destroys the spirit and intent of the ESRA, which is to compensate the hardships of persons rendering election service. They must therefore enjoy the compensation in full and not bear additional burdens. It should be noted that volunteers for election service exhaust their honoraria and allowances for travel, food, and other expenses before, during, and even after election day because they are required to attend the trainings, deliver the election paraphernalia to and from the COMELEC offices and precincts, and perform other election-related tasks. They are even forced to augment whatever they get from COMELEC by spending their personal funds.

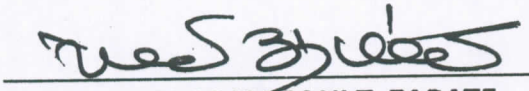
Hence, there is an urgent need to enact this bill to set straight the BIR rules and regulations as regards compensation for election service and to expressly exempt from income taxation all amounts granted to persons rendering election service for local and national elections.

Approval of this bill is earnestly sought.



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Rep. FRANCE L. CASTRO  
ACT Teachers Party-List



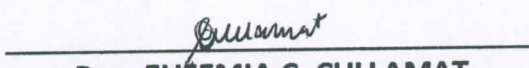
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Rep. CARLOS ISAGANI T. ZARATE  
BAYAN MUNA Party-List




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Rep. FERDINAND GAITE  
BAYAN MUNA Party-List



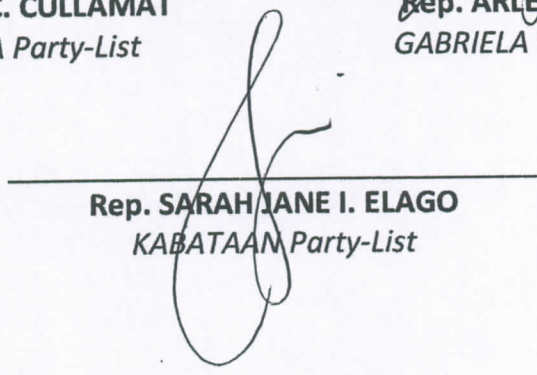
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Rep. EUFEMIA C. CULLAMAT  
BAYAN MUNA Party-List



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Rep. ARLENE D. BROSAS  
GABRIELA Women's Party



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**AN ACT**  
**EXEMPTING FROM INCOME TAXATION ALL AMOUNTS GRANTED TO PERSONS**  
**RENDERING ELECTION SERVICE FOR LOCAL AND NATIONAL ELECTIONS**

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

**SECTION 1. *Exemption from Income Taxation of Benefits under the Election Service Reform Act.*** All amounts granted to persons rendering election service in national and local elections as defined under the *Election Service Reform Act* or Republic Act 10756 shall not be included in the computation of gross income and shall be exempt from income taxation.

**SECTION 2. *Implementing Rules and Regulations.*** The Bureau of Internal Revenue shall promulgate the rules and regulations necessary for the implementation of this Act within a period of thirty (30) days after its effectivity.

**SECTION 3. *Repealing Clause.*** All laws, decrees, rules and regulations, and other issuances inconsistent with this Act are hereby repealed or modified accordingly.

**SECTION 4. *Effectivity.*** This Act shall take effect fifteen (15) days after its publication in the Official Gazette or one (1) newspaper of general circulation.

*Approved,*