

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

SEVENTEENTH CONGRESS
First Regular Session

HOUSE OF REPRESENTATIVES

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HOUSE BILL NO. 1430

Introduced by Representative Salvador B. Belaro Jr.

EXPLANATORY NOTE

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

Continuing studies and life-long learning are crucial for our country's citizens to remain productive and capable to adapt to the changing technologies and demands of our times. It is important that the government not only promote and encourage, but must provide means and incentives to those who wish to pursue continuing education, post-graduate and other means of life-long learning as in the end, it is the country's economy that shall ultimately benefit from a highly productive and learned citizenry.


ATTY. SALVADOR B. BELARO, JR.

Representative
1-Ang Edukasyon Party List

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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 of 2016.”

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 the private or public sectors, are mandated to give consideration to their employees who enroll in graduate studies or any other 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 requirement to the employee-beneficiaries.

Section 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. 7. The funds necessary to carry out the provision of this Act shall be included in the General Appropriation Act of the year following its enactment into law and thereafter.

SEC. 8. All laws, orders, issuances rules and regulations or parts thereof inconsistent with any provisions of this Act are hereby repealed, modified or amended accordingly.

SEC. 9. This Act shall take effect upon its approval.

Approved.