

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

EIGHTEENTH CONGRESS

First Regular Session

HOUSE BILL NO. 3106



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Introduced by **Honorable ABRAHAM "BAMBOL" N. TOLENTINO**

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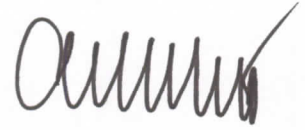
**EXPLANATORY NOTE**

Barangay officials are expected to perform their mandated duties and responsibilities at the community level by maintaining public order, enforcing laws and ordinances, and by promoting the general welfare of the community, among others. They are considered the forefront of their constituents, representing the grassroots level.

Although they are the sector closest to the people, they are the most underappreciated, including in terms of salary and benefits. They are tedious workers and optimize their resources despite limited funding. With this said, it is only right that the State duly recognize their efforts with granting them well-deserved benefits and incentives to help ensure faithful performance of their duties and responsibilities as well as to raise their quality of life.

This bill proposes tax exemption of barangay officials, including Tanods and members of the Lupong Tagapamayapa, with regards to all amounts received. Moreover, barangay officials and employees shall be considered members of the Government Service Insurance System and shall be covered with life insurance and social security protection. They shall also receive benefits of government medical and health insurance programs and legal representation.

These government officials are given the arduous task of maintaining order at the community level as well as serving their constituents. Hence, this proposed bill aims to acknowledge their effort in overseeing their respective communities.

A handwritten signature in black ink, consisting of a series of loops and a final upward stroke.

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**AN ACT PROVIDING INCENTIVES TO ALL BARANGAY  
OFFICIALS, INCLUDING BARANGAY TANODS AND MEMBERS  
OF THE LUPONG TAGAPAMAYAPA, AND BARANGAY EMPLOYEES**

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

1       Section 1. *Short Title.* – This Act shall be known as the "Barangay Workers  
2   Incentives Act."

3  
4       Sec. 2. *Declaration of Policy.* – It is the declared policy of the State to promote  
5   and enhance the efficiency and responsiveness of barangay officials and employees,  
6   the government workers who make democracy work at the grassroots level in the  
7   smallest territorial and political subdivision of the government which is the barangay.  
8   To achieve this objective, the State shall adopt measures and provide such  
9   incentives not only to help ensure the faithful performance of the duties and  
10   functions of barangay officials and employees but also to raise their quality of life.

11  
12       Sec. 3. *Tax Exemption.* – All amounts received by barangay officials, including  
13   Barangay Tanods and members of the Lupong Tagapamayapa - hereinafter  
14   particularly referred to as "barangay officials and barangay employees" - such as  
15   salaries, wages, compensation, remuneration and other emoluments like honoraria  
16   and allowances shall be exempt from income taxation. Gross benefits received by

1 such officials and employees, of whatever kind or character, shall likewise be  
2 exempted from taxation.

3  
4       Sec. 4. *Exemption from POEA fees.* – Relatives of elected barangay officials  
5 within the first degree of consanguinity who shall decide to pursue employment  
6 outside the country shall be exempt from fees imposed by the Philippine Overseas  
7 Employment Administration.

8  
9       Sec. 5. *GSIS Benefit Coverage.* – All barangay officials and barangay employees  
10 shall be considered members of the Government Service Insurance System (GSIS)  
11 and shall be covered with life insurance and social security protection, including  
12 retirement, disability, separation and unemployment benefits and such other benefits  
13 as may extended by the GSIS, subject to limitations provided by law.

14       The GSIS shall make special provisions in order to facilitate the inclusion of  
15 barangay officials and barangay employees, in the benefit coverage of GSIS.

16  
17       Sec. 6. *Health Benefits.* – Government medical and health insurance programs  
18 under existing laws shall include in their coverage free basic health services and  
19 medicine to barangay officials and barangay employees.

20  
21       Sec. 7. *Legal Representation.* – Barangay officials and employees who may be  
22 involved as party litigants in administrative or criminal cases filed in connection with  
23 the performance of their official duties shall, as a member of right, be entitled to the  
24 free legal services of the Public Attorney's Office (PAO) who shall facilitate the legal  
25 representation of the such officials and employees by a counsel.

26       Such benefit of legal representation shall include an exemption from payment  
27 of docket and other lawful fees, and of transcripts of stenographic notes which the  
28 court may order to be furnished the barangay officials and employees.

29  
30       Sec. 8. *Implementing Rules and Regulations.* – Within six (6) months from the  
31 effectivity of this Act, the Department of Interior and Local Government, in  
32 coordination and consultation with the Department of Justice, the Department of



1 Health, the Government Service Insurance System and other agencies concerned,  
2 shall promulgate such rules or guidelines as may be necessary for the proper  
3 implementation of this Act.

4  
5 Sec. 9. *Separability Clause.* – If any provision or part hereof is held invalid or  
6 unconstitutional, the same shall not affect the validity and effectivity of the other  
7 provisions hereof.

8  
9 Sec. 10. *Repealing Clause.* – All laws, decrees, orders, and issuances, or  
10 portions thereof, which are inconsistent with the provisions of this Act, are hereby  
11 repealed, amended or modified accordingly.

12  
13 Sec. 11. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its  
14 publication in the Official Gazette or in two (2) newspapers of general circulation.

Approved,