

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 4905



Introduced by Hon. John Marvin "Yul Servo" C. Nieto

EXPLANATORY NOTE

As a manifestation of support to this timely piece of legislation, this representation respectfully refiles this measure, which has constantly been receiving support from the past and present Congress.

In our constant effort to further uplift the quality of the education in the country, the topics on the welfare of our teachers, especially those teaching in public schools, and how the government is addressing their needs bear huge significance on how the government may reach its goals. Despite the numerous policies on uplifting the teacher's welfare and the benefits they receive for their services, the ever changing social and economical landscape in the country further highlights the need to revisit and improve on these.

This measure seeks to provide discount services to all teachers in the country's public school system. A discount of twenty percent (20%) on funeral services and ten (10%) discount on memorial lot and other related expenses shall be granted to families of public school teachers who died on account of work-related sickness and injuries.

Given the significance of the role of teachers in everyone's lives, it is only proper that they be accorded the dignity that they deserve for all services they have rendered.

In view of the foregoing reasons, immediate approval of this measure is earnestly sought.


JOHN MARVIN "YUL SERVO" C. NIETO

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**AN ACT GRANTING FUNERAL AND MEMORIAL DISCOUNT
PRIVILEGES TO ALL PUBLIC SCHOOL TEACHERS WHO DIED ON
ACCOUNT OF WORK-RELATED SICKNESS AND INJURIES,
APPROPRIATING FUNDS THEREFOR, AND FOR OTHER PURPOSES**

*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 "Public School Teachers' Funeral Assistance Act of 2019".

SECTION 2. Declaration of Policy. - It is hereby declared the policy of the State to adopt measures to ensure the welfare of Public School Teachers. Towards this end, the State shall provide funeral assistance to families of deceased Public School Teachers.

SECTION 3. Coverage. - This Act shall cover all Public School Teachers of the Department of Education and the Commission on Higher Education who died on account of work-related sickness and injuries.

SECTION 4. Definition of Terms. - For the purposes of this Act, these terms are defined as follows:

- a) "Public School Teacher" refers to a Filipino citizen who is a permanent resident of the Philippines, and is an employee of a public educational institution of the Department of Education or the Commission on Higher Education, whether permanent, temporary, casual or contractual.
- b) "Funeral Services" refer to the preparation of funeral documents, embalming, internment and burial services or cremation services, including the provision of a casket, offered by funeral homes offering such services.

SECTION 5. Funeral and Memorial Discount. - A twenty percent (20%) discount on funeral services and ten (10%) discount on memorial lot and other related expenses, shall be granted to families of Public School Teachers who died on account of work-related sickness and injuries.

SECTION 6. Deductions from Taxable Income. - The amount of discounts granted in pursuance of this Act shall be allowed as deductions in the computation of taxable incomes of funeral homes granting the same;

Provided, however, that the tax deductions shall not exceed ten percent (10%) of its taxable income; Provided, further, that the tax deduction under this sections shall be evidenced by the Public School Teacher's identification card issued by the Department of Education or the Commission on Higher Education.

SECTION 7. Penal Clause. - Any person who violates any provision of this Act shall suffer the following penalties:

- a) For the first violation, 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 months but not more than two years, or both at the discretion of the court; and
- b) For any subsequent violation, 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 for not less than two years but not more than six years, or both at the discretion of the court.

SECTION 8. Implementing Rules and Regulations. — The Department of Education, Commission on Higher Education, Department of Trade and Industry, and the Bureau of Internal Revenue shall promulgate the necessary rules and regulations for the effective implementation of the provisions of this Act: Provided, That the failure of the concerned agencies to promulgate the said rules and regulations shall not prevent the implementation of this Act upon its effectivity.

SECTION 9. Repealing Clause. - Any law, presidential decree or issuance, executive order, letter of instruction, administrative order, rule, or regulation, contrary to or inconsistent with the provisions of this Act is hereby repealed, modified, or amended accordingly.

SECTION 10. Separability Clause. - If, for any reason, any section or provision of this Act is held unconstitutional or invalid, the other sections or provisions hereof shall not be affected thereby.

SECTION 11. Effectivity. - This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulation.

Approved,