

EIGHTEENTH CONGRESS)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



HOUSE OF REPRESENTATIVES

Introduced by Representative Rufus B. Rodriguez

House Bill No. 5555

EXPLANATORY NOTE

Data from the Department of Budget and Management shows that there are around 880,000 public school teachers in the Philippines. The latest report also shows that the teacher-to-learner ratio in 2018 is 1:29 in the elementary level, 1:25 in high school, and 1:29 in senior high.

This highlights the difficulties that our teachers face in providing quality education to our students. Despite the importance of their work, they are among the lowest paid government workers.

It is vital that the government attract the most competent and efficient teachers for the benefit of our students. To do this, the government must provide compensation and benefits, whether monetary or otherwise, commensurate to the work they perform and the contribution they make to the society.

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


RUFUS B. RODRIGUEZ

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AN ACT

PROVIDING NON-WAGE BENEFITS FOR PUBLIC SCHOOL TEACHERS AND FOR
OTHER PURPOSES

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

SECTION. 1. *Statement of Policy.* - It is hereby declared the policy of the State to assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction and fulfillment.

It is further declared a policy and commitment of the State to promote and improve the economic status of all public school teachers, including those in State colleges and universities by increasing their take home pay through exemption from tax all allowances and benefits granted to them.

SEC. 2. *Exclusions from Payment of Withholding Taxes.* - All salaries, wages, allowances and benefits granted to public school teachers, including those in the State colleges and universities at all levels, shall be exempted from the withholding taxes as provided for by pertinent laws, rules and regulations pertaining to withholding taxes.

SEC. 3. *Rules and Regulations.* - The Commissioner of the Bureau of Internal Revenue is hereby authorized to promulgate such rules and regulations as may be necessary to implement the provisions of this Act.

SEC. 4. *Repealing Clause.* - All laws, decrees, executive orders, letters of instruction, letters of instruction, letters of implementation, rules and regulations, and other issuances inconsistent with any provision of this Act are hereby repealed, modified, superseded or amended accordingly.

SEC. 5. *Separability Clause.* - If any provision of this Act or the application of such provision to any person or circumstance is held invalid for any reason, the remainder of this Act or the application of such provision to other persons or circumstances shall not be affected thereby.

SEC. 6. *Effectivity.* - This Act shall take effect fifteen (15) days after its complete publication in any two (2) newspapers of general circulation.

Approved,