



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

HOUSE OF REPRESENTATIVES

House Bill No. 3271

Introduced by Representative Virgilio S. Lacson

EXPLANATORY NOTE

In recognition of the vital role of our teachers in nation building, in every 5th day of October of every year, we celebrate "The World Teachers Day" to commemorate the hardships of our hardworking and passionate teachers. The government through Republic Act No.6686, as amended by R.A. No. 8441, authorizes the grant of annual Christmas Bonus and/or Cash Gift to national and local government personnel starting 1988 and by virtue of DBM NBC No. 2010-1 dated April 28, 2010, granting the Representation Allowance and Transportation Allowances or RATA.

Public teachers are the duty-bearers to mold the minds of our youth and to equip them with skills necessary for the attainment of national development. Teachers in practice exerts extra effort to provide the needs of their respective school. Wherein they have to bring home all the paper work *i.e.* lesson plan, check papers and create examination. There are some teachers, especially those who are in rural schools, have to do tasks beyond their duty and function.

Furthermore, some teachers trek mountains, travel distances just to go to their respective schools because of love and compassion for their noble profession. Also, they

find themselves struggling to meet their basic needs and costs of utilities which continue to increase. As such, this measure seeks to institutionalize the mandatory payment of the 14th month pay for public-school teachers with the end view of further incentivizing and remember our teachers sacrifices and productivity, and to alleviate their financial plights.

In light of the foregoing, immediate passage of the bill is earnestly sought.


VIRGILIO S. LACSON
Manila Teachers, Party List

HOUSE OF REPRESENTATIVES

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AN ACT
INSTITUTIONALIZING THE RELEASE OF THE 14TH MONTH PAY FOR
ALL PUBLIC-SCHOOL TEACHERS

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 “14th Month Pay for Public
2 School Teachers Act.”

3

4 SEC. 2. *Declaration of the Policy.* – It is the policy of the State to affirm labor as
5 primary social economic force. In this end, the State shall protect the rights of workers and
6 promote their welfare.

7

8 SEC. 3. *Release of 14th Month Pay.* – Public school teachers shall be eligible to
9 receive a 14th month salary every year, in an amount equivalent to the 13th month pay.
10 *Provided,* that public school teachers employed for less than one (1) year shall only be
11 entitled for a pro-rated 14th month pay that corresponds to the number of months served.

12

13 In no case shall the 14th month pay be less than 1/12 of the public-school teacher’s
14 total basic monthly salary.

15

1 SEC. 4. *Schedule of Release.* –The existing 13th month pay shall be released on or
2 before the end of June of every year while the 14th month salary shall be released on or
3 before the end of the December of each year. *Provided*, That, the frequency of payment may
4 be the subject of agreement between the public-school teacher and his or her employee or
5 any recognized collective bargaining agent of public-school teachers.

6
7 SEC. 5. *Tax Implications.* – That 14th month salary, along with the 13th month pay
8 shall be excluded from the computation of gross income; *Provided*, however, the total 14th
9 month pay shall not exceed Eighty-Two Thousand Pesos (P82,000.00) as mandated in the
10 National Internal Revenue Code, as amended.

11
12 SEC. 6. *Implementing Rules and Regulations.* – The necessary rules and regulations
13 to carry out the provisions of this Act shall be issued within thirty (30) days from the
14 approval of this Act by the Department of Finance (DOF), the Department of Budget and
15 Management (DBM), the Department of Education (DepEd) on consultation with the Civil
16 Service Commission (CSC).

17
18 SEC. 7. *Separability Clause.* — If any provision or portion of this Act is declared
19 unconstitutional, the remainder of this Act or any provision not thereby affected shall remain
20 in full force and effect.

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22 SEC. 8. *Repealing Clause.* - All laws, decrees, executive orders, ordinances, rules,
23 regulations, and other issuances, or parts thereof, which are inconsistent with any provision
24 of this Act, are hereby repealed, amended, and/ or modified accordingly.

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26 SEC. 9. *Effectivity.* This Act shall take effect fifteen (15) days after its publication in
27 the Official Gazette or in a newspaper of general circulation.

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30 Approved,