



SENATE

S. No. 1964

PREPARED AND SUBMITTED JOINTLY BY THE COMMITTEES ON CIVIL SERVICE, GOVERNMENT REORGANIZATION AND PROFESSIONAL REGULATION; BASIC EDUCATION; WAYS AND MEANS; AND FINANCE WITH SENATORS REVILLA, JR., PADILLA, ANGARA, GO, ESTRADA, VILLANUEVA, VILLAR (M.), DELA ROSA, GATCHALIAN, POE, ZUBIRI, TOLENTINO, VILLAR (C.), AND LEGARDA AS AUTHORS

AN ACT INSTITUTIONALIZING THE GRANT OF A TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS AND APPROPRIATING FUNDS THEREFOR

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
2 the “Kabalikat sa Pagtuturo Act”.

3 SEC. 2. *Declaration of Policy.* — It is hereby declared
4 to be the policy of the State to promote and improve the
5 economic status of teachers and assist them in providing
6 quality education to their students.

1 It is also the policy of the State to give the highest
2 budgetary priority to education and ensure that the
3 teaching profession will attract and retain the best
4 available talents through adequate remuneration and other
5 means of job satisfaction and fulfillment.

6 SEC. 3. *Coverage.* — The grant of the cash allowance
7 authorized in this Act shall cover all public school teachers
8 engaged in teaching basic education curriculum, consistent
9 with the policy guidelines and learning delivery modalities
10 (LDMs) recognized and implemented by the Department of
11 Education (DepEd).

12 SEC. 4. *Teaching Allowance.* — All public school
13 teachers shall be granted a Teaching Allowance for the
14 purchase of tangible or intangible teaching supplies and
15 materials, the payment of other incidental expenses, and
16 the implementation or conduct of various LDMs in the total
17 amount of Seven thousand five hundred pesos (P7,500.00)
18 per teacher for School Year 2023-2024; and Ten thousand
19 pesos (P10,000.00) per teacher for School Year 2024-2025
20 and thereafter.

1 These additional benefits shall not be subject to
2 income tax: *Provided*, That the total amount of benefits
3 received by the covered personnel concerned does not
4 exceed the threshold provided under Section 32(B),
5 Chapter VI of the National Internal Revenue Code of the
6 Philippines, as amended.

7 SEC. 5. *Funding*. — The amount necessary for the
8 grant of Teaching Allowance per teacher for every school
9 year shall be charged against the appropriations of the
10 DepEd under the General Appropriations Act (GAA).

11 SEC. 6. *Separability Clause*. — If any part,
12 section, or provision of this Act is held invalid or
13 unconstitutional, other provisions not affected thereby
14 shall remain in full force and effect.

15 SEC. 7. *Repealing Clause*. — All laws, decrees,
16 orders, rules and regulations or parts thereof
17 inconsistent with this Act are hereby repealed or
18 amended accordingly.

1 SEC. 8. *Effectivity.* — This Act shall take effect
2 fifteen (15) days after its publication in the *Official*
3 *Gazette* or in a newspaper of general circulation.

Approved,