

**NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
Second Regular Session)**



23 JUL 31 P3:50

SENATE
S.B. No. 2370

RECEIVED BY.

A handwritten signature in black ink, appearing to be "S. Binay", written over a horizontal line.

Introduced by Senator Maria Lourdes Nancy S. Binay

**AN ACT EXEMPTING FROM INCOME TAXATION THE HONORARIA,
ALLOWANCES, AND OTHER FINANCIAL BENEFITS OF TEACHERS
RENDERING SERVICE DURING AN ELECTION PERIOD**

EXPLANATORY NOTE

Teachers are often said to be the heroes of every elections. They are often called on to be on the frontlines of the polls serving as members of the Board of Election Tellers tasked with operating the vote counting machines and assisting voters on election day.

Unfortunately, elections are prone to incidents of election-related violence and deaths. During the May 9, 2022 national and local elections, the Commission on Elections identified three-hundred (300) areas of concern. The election hotspot list has four categories – red, orange, yellow and green. Each hotspot represents prevalent hazards to the identified areas - red referring to areas in "critical situation", orange have "presence of armed groups and organized movements outside the law", yellow referring to places with "history of political unrest" and Green refers to areas that do not have security concerns and are generally peaceful and orderly. In the same election, about half a million teachers was reported to have volunteered to supervise the polls.

In recognition of the notable service of teachers and considering the hazardous environment they serve in during elections, this bill seeks to exempt from income tax the honoraria, allowances, and other financial benefits given to teachers rendering service during elections.

In view of the foregoing, the passage of this bill is earnestly sought.



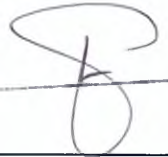
MARIA LOURDES NANCY S. BINAY

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

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SECTION 1. *Declaration of Policy.* - It is declared the policy of the State to promote and uplift the economic status of teachers and to recognize the public service they render during national and local elections.

SEC. 2. *Exemption from Income Tax.* - All honoraria, allowances, and other financial benefits granted to teachers rendering service during an election period shall not be included in the computation of gross income and shall be exempt from income tax.

SEC. 3. *Implementing Rules and Regulations.* - The Commissioner of the Bureau of Internal Revenue shall promulgate such rules and regulations as may be necessary to implement the provisions of this Act within sixty (60) days from its effectivity.

SEC. 4. *Repealing Clause.* - All laws, decrees, executive orders, or other issuances, or any part thereof inconsistent with this Act are hereby repealed, amended, or modified accordingly.

SEC. 5. *Effectivity Clause.* - This Act shall take effect after fifteen (15) days following its complete publication in the Official Gazette or in a newspaper of general circulation.

Approved,