

Republic of the Philippines
House of Representatives
Quezon City



SEVENTEENTH CONGRESS
Third Regular Session

HOUSE BILL NO. 7908

INTRODUCED BY REPRESENTATIVE ALFRED VARGAS

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

EXPLANATORY NOTE

Despite the largest budget given to the Education sector in the yearly appropriations, many of our public school teachers are often left with very little take home pay that is barely enough to sustain their families.¹ Many resort to taking out loans to keep up with the increasing cost of living so much so that it was reported that teachers owe various lending institutions an aggregate of P163 billion in 2017.² Others have to seek additional jobs such as tutorials or entrepreneurial activities like selling food or cosmetics. Sadly, when their unfortunate death occurs, their families are often left scrambling for funds or further saddled in debt. The cost of dying has skyrocketed with some pegging the minimum funeral costs to at least P30,000.³

As such, this bill 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. As the noble educators of our youth, our teachers should be accorded the dignity that they deserve for all the services they have rendered.

¹ Regine Cabato, "Filipino public school teachers speak up on underpayment," *CNN Philippines*, March 09, 2018, <http://cnnphilippines.com/life/culture/2018/02/28/teachers-salary-philippines.html>

² Rosabell C. Toledo, "Underpaid? Public-school teachers owe lenders P163 billion," *Business Mirror*, July 13, 2017, <https://businessmirror.com.ph/underpaid-public-school-teachers-owe-lenders-p163-billion/>

³ Ehda M. Dagooc and Carlo S. Lorenciana, "Cost of dying in the Philippines; Can we afford to die?" *The Freeman*, October 31, 2016, <https://www.philstar.com/the-freeman/cebu-business/2016/10/31/1638043/cost-dying-philippines-can-we-afford-die>

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



ALFRED VARGAS

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Be it enacted by the Senate and 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 2018***".

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,