

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

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Senate
Office of the Secretary

'19 NOV 26 P 1 :44

SENATE

S.B. No. 1193

RECEIVED BY

Introduced by SEN. WIN GATCHALIAN

**AN ACT FURTHER AMENDING SECTION 32 OF REPUBLIC ACT NO.
8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE
CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES**

EXPLANATORY NOTE

In the recently-held 2019 national and local elections, some 531,307 officials, teachers and personnel of the Department of Education were trained and mobilized to 36,830 poll centers, and deputized to be at the voting frontlines to man and serve in the polls.¹ These poll workers have continuously volunteered their time and energy to facilitate the exercise of the Filipino's right to vote and to ensure an orderly and credible conduct of our national and local elections.

Notwithstanding their hard work, resourcefulness and perseverance, and after rendering more than 24 hours of continuous service to finish the transmission of results, the allowances and honoraria due these poll workers remain to be subject to income tax if their annual taxable income exceeds the Php250,000.00 threshold under the TRAIN Law. In addition, these poll workers are required to go to their respective local COMELEC offices to claim their rightful compensation – which again requires additional effort and

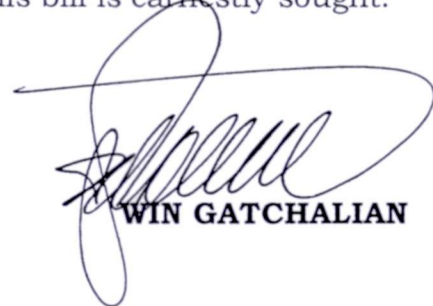
¹ <https://www.deped.gov.ph/2019/05/11/statement-of-secretary-briones-on-the-2019-mid-term-polls/>

transportation expenses – and to submit a declaration of tax exemptions for those earning below the threshold of Php250,000.00/year.

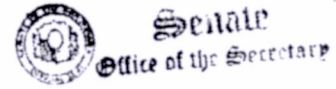
Considering what these poll workers had to put up with every election, and in order to lessen delays and complications in the release of the allowances and honoraria given to our hardworking poll workers, this bill seeks to exclude from gross income and exempt from taxation the honoraria, travel allowance, and such other benefits as may be granted by the Commission on Elections to persons rendering election service pursuant to Section 4 of Republic Act No. 10756, also known as the Election Service Reform Act.

Giving our poll workers, especially our public school teachers, the full amount of their election honoraria and allowances is the best way we can show them our gratitude and appreciation for ensuring clean, honest and orderly elections in the country, as well as encourage and reward volunteerism in our election process.

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



WIN GATCHALIAN



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

1 Section 1. Section 32 of Republic Act No. 8424, as amended, is further
2 amended to read as follows:

3 "Section 32. *Gross Income.* —

4 (A) *General Definition.* — x x x

5 (B) *Exclusions from Gross Income.* — x x x

6 (1) x x x

7 (7) *Miscellaneous Items.* —

8 (a) x x x

9 (F) HONORARIA, TRAVEL ALLOWANCE, AND SUCH OTHER
10 BENEFITS AS MAY BE GRANTED TO PERSONS RENDERING
11 ELECTION SERVICE BY THE COMMISSION ON ELECTIONS
12 (COMELEC) PURSUANT TO SECTION 4 OF REPUBLIC ACT NO. 10756,
13 OTHERWISE KNOWN AS THE ELECTION SERVICE REFORM ACT;"

14

15 Sec. 2. *Implementing Rules and Regulations.* — The Department of
16 Finance, in consultation with the COMELEC and the Department of

1 Education, shall promulgate implementing rules and regulations to
2 implement the provisions of this Act within sixty (60) days from its effectivity.

3

4 Sec. 3. *Separability Clause.* – If any provision or part thereof is held
5 invalid or unconstitutional, the remainder of the law or the provision not
6 otherwise affected shall remain valid and subsisting.

7

8 Sec. 4. *Effectivity.* – This Act shall take effect after fifteen (15) days from
9 its publication in the Official Gazette or in any newspaper of general
10 circulation.

11

12 Approved,