

REPUBLIC OF THE PHILIPPINES  
HOUSE OF REPRESENTATIVES  
Quezon City



**EIGHTEENTH CONGRESS**  
**First Regular Session**

House Bill No. 2252

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Introduced by **MAGDALO Party-List Representative**  
**HON. MANUEL DG. CABOCHAN III**

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**EXPLANATORY NOTE**

This bill seeks to recognize the vital contributions to the society of the Filipino public school teachers, health workers, police and military uniformed personnel by granting them exemption from the payment of their income tax. This representation finds Filipino public school teachers, health workers, police and military uniformed personnel to be equally deserving of the exemption given to minimum wage earners considering the crucial role they play in the country's development.

Filipino public school teachers, contribute to the development of the country by shaping the youth towards becoming productive and responsible members of society. By giving the public school teachers exemption to income taxation, this measure seeks to encourage more Filipinos to enter the public school teaching profession in light of the perennial problem of shortage of public school teachers nationwide. The granting of tax exemption to our health workers will definitely encourage them to further serve our community, especially those people who are residing in the remote areas that badly need medical attention from the government. This bill likewise seeks to increase the take home pay of the members of the country's police force in the hope of lowering the crime rates nationwide and curbing the perceived corruption in the institution. Finally, the proposed measure seeks to boost the morale of the military uniformed personnel and motivate them in performing their duty of defending the country from internal and external threats.

The foregone revenue in granting the proposed income tax exemption Filipino public school teachers, health workers, police and military uniformed personnel is a small price to pay for the invaluable service they render to the nation.

The passage of this bill is earnestly sought.

**MANUEL DG. CABOCHAN III**  
*Representative*  
Magdalo Para sa Pilipino Party-List

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AN ACT  
PROVIDING FOR EXEMPTION FROM INCOME TAX TO PUBLIC SCHOOL  
TEACHERS, HEALTH WORKERS, POLICE AND MILITARY UNIFORMED  
PERSONNEL, AMENDING FURTHER SECTION 24 (A) (2) OF THE NATIONAL  
INTERNAL REVENUE CODE OF 1997 AS AMENDED BY REPUBLIC ACT NO. 9504  
AND FOR OTHER PURPOSES

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

1           **SECTION 1.** Section 24 (A) (2) of the National Internal Revenue Code of 1997, as  
2 amended by Republic Act No. 9504 is hereby further amended to be read as follows:

3

4           “(2) **Rates of Tax on Taxable Income of Individuals.** – xxx

5 xxx

6           *Provided,* That minimum wage earners as defined in Section 22 (HH) of this Code,  
7 PUBLIC SCHOOL TEACHERS, HEALTH WORKERS, POLICE AND  
8 MILITARY UNIFORMED PERSONNEL shall be exempt from the payment of  
9 income tax on their taxable income: *Provided, further,* That the holiday pay,  
10 overtime pay, night shift differential pay and hazard pay received by such minimum  
11 wage earners shall likewise be exempt from income tax”

12

13           **SEC. 2. Implementing Rules and Regulations.** – The Department of Finance shall  
14 promulgate the necessary rules and regulations for the proper implementation of this Act.

15

16           **SEC. 3. Effectivity Clause** – This Act shall take effect fifteen (15) days after its  
17 publication in at least two (2) newspaper of general circulation.

Approved,