

Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City

EIGHTEENTH CONGRESS  
First Regular Session

HOUSE BILL No. 2615



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Introduced by HON. RUTH MARIANO-HERNANDEZ

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**EXPLANATORY NOTE**

This bill seeks to give additional incentives to the Punong Barangay (Barangay Chairpersons), Sangguniang Barangay members, Barangay Secretaries, Barangay Treasurers, Barangay Tanods, Members of the Lupong Tagapamayapa and all other Barangay employees.

As frontline government officials and workers, our Barangay officials and employees strive earnestly in making democracy work in all villages nationwide.

This measure aims to give due recognition to the men and women who give life to the vital role of the smallest government unit and political subdivision in our country – the Barangay. It aims to grant our Barangay officials and employees the following important benefits: (a) exemption from income tax all of their salaries, wages, honoraria, allowances and other emoluments, including any benefits they may receive from government on account of their work or employment; (b) coverage under existing health and medical service programs of government subject to existing laws; (c) benefits under the Government Service Insurance System (GSIS); and (d) free legal representation under the auspices of the Public Attorney's Office (PAO).

In view of the foregoing, the passage of this measure is urgently requested.

*Approved,*



HON. RUTH MARIANO-HERNANDEZ  
2<sup>nd</sup> District, Laguna

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AN ACT  
PROVIDING INCENTIVES TO ALL BARANGAY OFFICIALS AND EMPLOYEES,  
INCLUDING BARANGAY TANODS AND MEMBERS OF THE LUPONG TAGAPAMAYAPA,  
AND FOR OTHER PURPOSES

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

**Section 1. Title.** – This Act shall be known as the “Barangay Incentives Act of 2019”.

**Section 2. Declaration of Policy.** – It is the declared policy of the State to promote and enhance the efficiency, welfare and responsiveness of its frontline workers and employees in the smallest territorial and political subdivisions of government – the barangays across the country. To achieve this objective, the State shall adopt measures to provide incentives to help ensure the faithful and efficient performance of the duties and functions of barangay officials and employees.

**Section 3. Tax Exemption.** – All amounts received by barangay officials and employees, including barangay tanods and members of the Lupong Tagapamayapa, hereinafter particularly referred to as “barangay officials and employees”, as salaries, wages, compensation, remuneration, honoraria and allowances and other emoluments shall be exempt from income taxation. Gross benefits received by such barangay officials and employees, of whatever nature or character, shall likewise be exempt from income taxation.

**Section 4. Health Benefits.** – Government medical and health insurance programs under existing laws shall include in their coverage free basic health services and medicines to barangay officials and employees.

**Section 5. GSIS Benefits Coverage.** – All barangay officials and employees shall be considered members of the Government Service Insurance System (GSIS) and shall be covered with life insurance and social security protection, including retirement, disability, separation and unemployment benefits as may be extended by the GSIS, subject to limitations provided by law.

The GSIS shall make special provisions to facilitate the inclusion of barangay officials and employees in the benefit coverage of the said government entity.

**Section 6. Legal Representation.** – Free legal services and representation of the Public Attorney's Office (PAO) shall be extended to barangay officials and employees who may be involved as party litigants in administrative or criminal cases filed in connection to the performance of their official duties.

Such benefit of legal representation shall include an exemption from the payment of docket and other legal fees, including the transcripts of stenographic notes which the Court may order to be furnished to the barangay officials and employees.

**Section 7. Implementing Rules and Regulations.** – Within six (6) months from the effectivity of this Act, the Department of Interior and Local Government, in coordination with the Department of Health, Department of Justice, Government Service Insurance System and other agencies concerned shall promulgate such rules or guidelines necessary for the effective implementation of this Act.

**Section 8. Severability Clause.** – The provisions of this Act are declared to be severable, and if any provision, word, phrase, or clause of this Act or the application thereof to any person or entity shall be held invalid, such invalidity shall not affect the validity of the remaining portions of this Act.

**Section 9. Repealing Clause.** – All laws, presidential decrees, executive orders, proclamations, letters of instruction and administrative regulations which are inconsistent with the provisions of this Act are hereby superseded, amended or modified accordingly.

**Section 10. Effectivity.** - This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.

*Approved,*