

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

SENATE  
OFFICE OF THE SECRETARY

04 JUN 30 11:03

SENATE

RECEIVED BY: 

S. No. 794

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INTRODUCED BY HON. MANUEL B. VILLAR, JR.

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**EXPLANATORY NOTE**

Under the National Internal Revenue Code of 1997, a single, unmarried woman with children falls under the category of "head of the family" with the basic personal exemption of P25,000.00. It does not grant additional exemption of P8,000.00 for the children. This restricted the woman's economic mobility and added more strain to her difficult situation of providing for the financial needs of her children single handedly.

In line with the State policy to recognize the vital role of women and to ensure the fundamental equality before the law of men and women, this bill seeks to grant single unmarried women with one or more minor children who depend on her for support, with basic personal exemption of P32,000.00 and an additional exemption of P8,000.00 for each dependent.

These are the same exemptions granted to married women under Section 25, Paragraph A and B of the Internal Revenue Code.

Considering the significance of this measure, its approval is strongly recommended.



MANUEL B. VILLAR, JR.

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**AN ACT**  
**GRANTING SINGLE UNMARRIED WOMEN WITH CHILDREN SAME**  
**BASIC PERSONAL EXEMPTION AND ADDITIONAL EXEMPTION FOR**  
**DEPENDENTS AS ENJOYED BY MARRIED WOMEN AMENDING FOR**  
**THE PURPOSE THE NATIONAL INTERNAL REVENUE CODE OF 1997**

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

SECTION 1. Paragraph (A) of Section 35 of the National Internal Revenue Code of 1997 is hereby amended by adding a new line before the second paragraph to read as follows:

“Sec. 35. Allowances of Personal Exemption for Individual Taxpayers.-

“(A) In General - For purpose of determining the tax provided in Section 24 (A) of this Title, there shall be allowed a basic personal exemption as follows:

"For single individual or married individual judicially decreed as legally separated with no qualified dependents	P20,000
"For head of family	P25,000
"For each married individual	P32,000
"FOR EACH UNMARRIED WOMAN WITH CHILDREN	P32,000

“In case of married individuals where only one of the spouses is deriving gross income, only such spouse shall be allowed the personal exemption.”

SECTION 2. Paragraph (B) of Section 35 of the National Internal Revenue Code of 1997 is hereby amended by inserting a new paragraph in between the second and third paragraphs to read as follows:

“Sec. 35. Allowance of Personal Exemption for Individual Taxpayer.

“Xxx.

“(B) Additional Exemption for Dependents. - There shall be allowed an additional exemption of Eight thousand pesos (P 8,000) for each dependent not exceeding four (4).

“The additional exemption for dependents shall be claimed by only of the spouses in the case of married individuals.”

"SINGLE UNMARRIED WOMEN SHALL CLAIM ADDITIONAL EXEMPTION FOR THE CHILD/CHILDREN: *PROVIDED*, THAT THE TOTAL AMOUNT OF ADDITIONAL EXEMPTIONS THAT MAY BE CLAIMED SHALL NOT EXCEED THE MAXIMUM ADDITIONAL EXEMPTIONS HEREIN ALLOWED.

"In the case of legally separated spouses, additional exemptions may be claimed only by the spouse who has custody of the child or children: *Provided*, that the total amount of additional exemptions that may be claimed by both shall not exceed the maximum additional exemptions herein allowed."

"For the purpose of this Subsection, a 'dependent' means legitimate, illegitimate or legally adopted child chiefly dependent upon and living with the taxpayer if such dependent is not more than twenty-one (21) years of age, unmarried and not gainfully employed or if such dependent, regardless of age, is incapable of self support because of mental or physical defect."

SECTION 3. This Code shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation.

*Approved,*