

SIXTEENTH CONGRESS OF THE REPUBLIC )  
OF THE PHILIPPINES )  
First Regular Session )



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SENATE  
S. B. NO. 2005

RECEIVED BY: *Jan*

Introduced by Senator Maria Lourdes Nancy S. Binay

#### EXPLANATORY NOTE

The State recently enacted Republic Act No. 10361, or more popularly known as the "Kasambahay Law", instituting policies to protect the welfare of domestic workers. Section 9 of Kasambahay Law declares the right of domestic workers to education and training, thus:

*Section 9. Right to Education and Training.* – The employer shall afford the domestic worker the opportunity to finish basic education and may allow access to alternative learning systems and, as far as practicable, higher education or technical and vocational training. The employer shall adjust the work schedule of the domestic worker to allow such access to education or training without hampering the services required by the employer.

As a means to strengthen the right of domestic workers to access to education and training in the pursuit of advancement and their self-actualization, and to encourage employers to participate in the State's endeavor to elevate the lives of domestic workers, this bill proposes to grant tax incentives to employers who pay for tuition fee and other related expenses for the education and/or training of the domestic worker.

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

  
MARIA LOURDES NANCY S. BINAY  
Senator

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1 AN ACT STRENGTHENING THE RIGHTS OF DOMESTIC WORKERS TO ACCESS TO  
2 EDUCATION AND TRAINING, AND OTHER FORMS OF ADVANCEMENT, BY  
3 GRANTING EMPLOYERS TAX INCENTIVES, AND FOR OTHER PURPOSES  
4  
5

6 *Be it enacted by the Senate and House of Representatives of the Philippines in Congress*  
7 *assembled:*  
8

9 **SECTION 1. Title.** This Act shall be known as “*Kasambahay Empowerment Act of 2013.*”  
10

11 **SECTION 2. Declaration of Policy.** It is hereby declared that the State strongly affirms labor  
12 as a primary social force and is committed to respect, promote, protect and realize the right of  
13 domestic workers to advancement and self-actualization.  
14

15 **SECTION 3. Definition of Terms.** As used in this Act, the term:  
16

17 “Domestic worker” refers to any person engaged in domestic work within an  
18 employment relationship such as, but not limited to, the following: general house  
19 help, nursemaid or “yaya”, cook, gardener, or laundry person, but shall exclude any  
20 person who performs domestic work only occasionally or sporadically and not on an  
21 occupational basis, as the term is used and defined in Republic Act No. 10361, or the  
22 “Domestic Workers Act” or “Batas Kasambahay.”  
23

24 “Education” refer to all levels of education, including basic, primary, secondary, and  
25 tertiary level.  
26

27 “Employer” refers to any person who engages and controls the services of a domestic  
28 worker and is party to the employment contract.  
29

30 “Training” refer to vocational or training courses.  
31

32 **SECTION 4. Deduction from Taxable Income.** A qualified employer is entitled to a  
33 deduction from its gross income, an amount not exceeding Twenty Thousand Pesos (Php  
34 20,000.00) for all expenses incurred for the education or training of a domestic worker or  
35 domestic workers under its employ. Expenses that qualify for deduction are:  
36

- 1 (a) Basic tuition fees, and other costs, fees, and expenses necessary for enrollment  
2 or registration with the relevant educational or training institution, such as  
3 library fee, research fee, and other miscellaneous fees;  
4  
5 (b) Transportation expenses;  
6  
7 (c) Books and other supplies; and  
8  
9 (d) Other costs, fees, and expenses necessary for education and training.  
10

11 **SECTION 5. *Rules and Regulations.*** The Bureau of Internal Revenue, in consultation with  
12 the Department of Education and other relevant and appropriate government agencies shall  
13 issue implementing rules and regulations within ninety (90) days from effectivity hereof, and  
14 such other rules and regulations as may be necessary to carry out the purpose of this Act.  
15

16 **SECTION 6. *Separability Clause.*** If any portion or provision of this Act is declared void  
17 and unconstitutional, the remaining portions or provisions hereof shall not be affected by  
18 such declaration.  
19

20 **SECTION 7. *Repealing Clause.*** All laws, decrees, orders, rules and regulations, other  
21 issuances, or parts thereof inconsistent with the provisions of this Act are hereby repealed or  
22 modified accordingly.  
23

24 **SECTION 8. *Effectivity Clause.*** This Act shall take effect fifteen (15) days after its complete  
25 publication in at least two (2) national newspapers of general circulation.  
26

27 Approved.