

13 BEC -9 P4 46

S. B. NO. 2005

RECEIVED BY:

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:

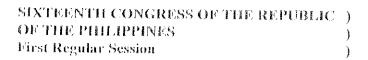
Section 9. Right to Education and Training. — The employer shall afford the domestic worker the opportunity to finish basic education and may aflow access to alternative learning systems and, as far as practicable, higher education or technical and vocational training. The employer shall adjust the work 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 HANCY S. BINAY

Senator





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SENATE S. B. NO. 2005



Introduced by Scuator Maria Lourdes Nancy S. Binay

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

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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 "Kasambahav Empowerment Act of 2013."

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

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

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

"Education" refer to all levels of education, including basic, primary, secondary, and tertiary level.

"Employer" refers to any person who engages and controls the services of a domestic worker and is party to the employment contract.

"Training" refer to vocational or training courses.

SECTION 4. Deduction from Taxable Income. A qualified employer is entitled to a deduction from its gross income, an amount not exceeding Twenty Thousand Pesos (Php 20.000.00) for all expenses incurred for the education or training of a domestic worker or domestic workers under its employ. Expenses that qualify for deduction are:

ł	(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;
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5	(b)	Transportation expenses;
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7	(c)	Books and other supplies; and
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Q	(d)	Other costs, fees, and expenses necessary for education and training.
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11	SECTION 5. Rules and Regulations. The Bureau of Internal Revenue, in consultation with the Department of Education and other relevant and appropriate government agencies shall	
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13	issue implementing rules and regulations within ninety (90) days from effectivity hereof, and	
14	such other ru	les and regulations as may be necessary to earry out the purpose of this Act.
15	7 	
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 declarat	IOI).
10		
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 acco	ordingly.
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24	SECTION 8. Effectivity Clause. This Act shall take effect fifteen (15) days after its complete	
25	publication ii	at least two (2) national newspapers of general circulation.
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27	Approved.	

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