


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



Senate
Office of the Secretary

'15 MAY 25 P6:03

SENATE
S.B. NO. 2780

RECEIVED BY: 

Introduced by Senator Maria Lourdes Nancy S. Binay

AN ACT GRANTING FUNERAL DISCOUNT PRIVILEGES TO OVERSEAS FILIPINO WORKERS WHO DIED ON ACCOUNT OF WORK-RELATED SICKNESS AND INJURIES AND ALL PUBLIC SCHOOL TEACHERS OF THE DEPARTMENT OF EDUCATION AND THE COMMISSION ON HIGHER EDUCATION, APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES

EXPLANATORY NOTE

The State recognizes the contribution of Overseas Filipino Workers to the economy through their remittances. Similarly, the State also recognizes the efforts of Public School Teachers in shaping the youth towards becoming productive and responsible members of this country.

Considering these significant contributions, it is only appropriate to extend assistance and grant Overseas Filipino Workers and Public School Teachers special discounts to ease them of their economic burden caused by a meager income. The discount privileges provided under this bill thus, seeks to help improve the plight of Overseas Filipino Workers and Public School Teachers.

For the above state reasons, the passage of this bill is sought.

MARIA LOURDES NANCY S. BINAY
Senator

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4 EDUCATION AND THE COMMISSION ON HIGHER EDUCATION, APPROPRIATING
5 FUNDS THEREFOR AND FOR OTHER PURPOSES
6
7

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

10
11 **SECTION 1.** *Short Title.* This Act shall be known as the "OFW and Public School
12 Teacher's Funeral Assistance Act of 2015"

13
14 **SECTION 2.** *Declaration of Policy.* It is hereby declared the policy of the State to adopt
15 measures to ensure the welfare of Overseas Filipino Workers and Public School Teachers.
16 Toward this end, the State shall provide funeral assistance to families of deceased OFWs and
17 Public School Teachers.
18

19 **SECTION 3.** *Coverage.* This Act shall cover all Overseas Filipino Workers who died on
20 account of work-related sickness and injuries and all Public School Teachers of the
21 Department of Education and the Commission on Higher Education.
22

23 **SECTION 4.** *Definition of Terms.* For purposes of this Act, the term:
24

- 25 a) "Overseas Filipino Worker" refers to a Filipino citizen engaged or has been
26 engaged in a remunerated activity in a state of which he or she is not a citizen or
27 on board a vessel navigating the foreign seas other than a government ship used
28 for military or non-commercial purposes, or on an installation located offshore or
29 on the high seas.
30
31 b) "Public School Teacher" refers to a Filipino citizen who is a permanent resident of
32 the Philippines, and is an employee of a public educational institution of the
33 Department of Education or the Commission on Higher Education, whether
34 permanent, temporary, causal or contractual.
35

- 1 c) "Funeral Services" refer to the preparation of funeral documents, embalming,
2 interment and burial services or cremation services, including the provision of a
3 casket, offered by funeral homes offering such services.
4

5 **SECTION 5. *Funeral Discount.*** A twenty percent (20%) discount on funeral services shall
6 be granted to families of Overseas Filipino Workers who died on account of work-related
7 sickness and injuries and Public School Teachers of the Department of Education and the
8 Commission on Higher Education.
9

10 **SECTION 6. *Deductions from Taxable Income.*** The amount of discounts granted in
11 pursuance of this Act shall be allowed as deductions in the computation of taxable income of
12 the funeral homes granting the same; *Provided, however,* that the tax deductions shall not
13 exceed ten (10%) of its taxable income; *Provided, further,* that the tax deduction under this
14 section shall be evidenced by copies of the Overseas Filipino Worker's employment contract
15 and the Public School Teacher's identification card issued by the Department of Education or
16 the Commission on Higher Education.
17

18 **SECTION 7. *Penal Clause.*** Any person who violates any provision of this Act shall suffer
19 the following penalties:
20

- 21 (1) For the first violation, a fine of not less than Fifty thousand pesos (P50,000.00) but
22 not exceeding One hundred thousand pesos (P100,000.00) or imprisonment of not
23 less than six months but not more than two years, or both at the discretion of the
24 court; and
25

- 26 (2) For any subsequent violation, a fine of not less than One hundred thousand pesos
27 (P100,000.00) but not exceeding Two hundred thousand pesos (P200,000.00) or
28 imprisonment for not less than two years but not more than six years, or both at the
29 discretion of the court.
30

31 **SECTION 8. *Implementing Rules and Regulations.*** The departments and agencies charged
32 with the carrying out the provisions of this Act shall, within sixty (60) days after the
33 effectivity of this Act, formulate the necessary rules and regulations for its effective
34 implementation.
35

36 **SECTION 9. *Repealing Clause.*** All laws, decrees, executive orders, proclamations, rules
37 and regulations and other issuance of parts thereof, inconsistent with the provisions of this
38 Act are hereby repealed or modified accordingly.
39

40 **SECTION 10. *Separability Clause.*** If, for any reason, any section or provision of this Act is
41 held unconstitutional or invalid, the other sections or provisions hereof shall not be affected
42 thereby.
43

44 **SECTION 11. *Effectivity.*** This Act shall take effect fifteen (15) days after its complete
45 publication in at least two (2) newspapers of general circulation.
46

47 Approved,