SIXTEENTH CONGRESS OF THE REPUBLIC

OF THE PHILIPPINES

Second Regular Session

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Senote Office of the Secretary

15 MAY 25 P6:03

SENATE S.B. NO. <u>2</u>780

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.

MARÍA LOURDES NANCY S. BINAY

Senator

SIXTEENTH CONGRESS OF THE REPUBLIC

OF THE PHILIPPINES

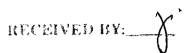
Second Regular Session

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15 MAY 25 P6:03

SENATE S.B. NO. 2780



## 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

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

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

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

**SECTION 3.** Coverage. This Act shall cover all 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.

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

 a) "Overseas Filipino Worker" refers to a Filipino citizen engaged or has been engaged in a remunerated activity in a state of which he or she is not a citizen or on board a vessel navigating the foreign seas other than a government ship used for military or non-commercial purposes, or on an installation located offshore or on the high seas.

b) "Public School Teacher" refers to a Filipino citizen who is a permanent resident of the Philipines, and is an employee of a public educational institution of the Department of Education or the Commission on Higher Education, whether permanent, temporary, causal or contractual.

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

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

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

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

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

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

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

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

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

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

Approved,