


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



Senate  
Office of the Secretary

'16 AUG 18 AIO :00

SENATE  
S. B. No. 1046

RECEIVED BY: 

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Introduced by Senator Maria Lourdes Nancy S. Binay

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AN ACT GRANTING TAX INCENTIVES TO EMPLOYERS THAT HIRE  
ALTERNATIVE LEARNING SYSTEM LEARNERS AND GRADUATES,  
APPROPRIATING FUNDS THEREFOR, AND FOR OTHER PURPOSES

EXPLANATORY NOTE

Republic Act No. 9155, otherwise known as the Governance of Basic Education Act of 2001 has established the Alternative Learning System (ALS) as a means to provide out-of-school children, youth and adults alike, with basic education. The ALS is envisioned to be a parallel learning system in the Philippines that provides a practical option to the existing formal instruction. Implemented through the Department of Education's Bureau of Alternative Learning System (BALS), ALS includes both the non-formal and informal sources of knowledge and skills.

As a flexible, free education program of the Government, ALS has benefitted many who cannot afford formal schooling, including those whose adult life responsibilities have given them tighter schedules and opportunities for education. Statistics from BALS indicate, for instance, participation of learners who are maids, fishermen, babysitters and salesladies, even a boxer-Congressman, for that matter.

Given the laudable objectives of ALS, and in order to hearten greater participation of the population in the ALS and ensure access to jobs of ALS learners, this Act extends tax incentives to employers who hire ALS learners and graduates from all over the country.

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

**MARIA LOURDES NANCY S. BINAY**  
*Senator*

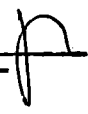
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5 *Be it enacted by the Senate and House of Representatives of the Philippines in Congress*  
6 *assembled:*  
7

8 SECTION 1. *Short Title.* This Act shall be known as the "Alternative Learning System  
9 Learners and Graduates Incentives Act of 2015."  
10

11 SECTION 2. *Declaration of Policy.* It is hereby declared the policy of the State to encourage  
12 initiatives and adopt measures to protect and promote the right of all citizens to quality basic  
13 education across all ages, and it shall endeavor to improve work opportunities and widen  
14 access to employment.  
15

16 SECTION 3. *Definition of Terms.* For purposes of this Act, the term:  
17

- 18 a) "Alternative Learning System" refers to the parallel learning system implemented  
19 by the Department of Education under Republic Act No. 9155, providing a viable  
20 alternative to the existing formal education instruction.  
21  
22 b) "ALS Learner" refers to any individual seeking basic literacy skills and functional  
23 life skills or support services for the improvement of the quality of his/her life  
24 whose participation in the Alternative Learning System has been certified by the  
25 Department of Education.  
26  
27 c) "ALS Graduate" refers to any individual who has completed the program of the  
28 Alternative Learning System and obtained a diploma therefrom.  
29

30 SECTION 4. *Deductions from Taxable Income.* As an incentive to employers, whether  
31 corporate or otherwise, who i) allow their current employees to participate in the Alternative  
32 Learning System; or ii) hire and employ ALS Learners and ALS Graduates, may claim a  
33 deduction from the computation of taxable income equivalent to ten percent (10%) of the  
34 ALS Learners and ALS Graduates' gross salaries; *Provided, however,* that the tax deductions  
35 shall not exceed ten (10%) of the employer's taxable income; *Provided, further,* that the tax  
36 deduction under this section shall be evidenced by such documents as may be issued by the

1 Department of Education, evidencing the participation in or completion of the Alternative  
2 Learning System of the said ALS Learners and ALS Graduates.

3  
4 SECTION 5. *Implementing Rules and Regulations.* The departments and agencies charged  
5 with the carrying out of the provisions of this Act shall within sixty (60) days after the  
6 effectivity of this Act, formulate the necessary rules and regulations for its effective  
7 implementation.

8  
9 SECTION 6. *Repealing Clause.* All laws, decrees, executive orders, proclamations, rules and  
10 regulations and other issuances or parts thereof, inconsistent with the provisions of this Act  
11 are hereby repealed or modified accordingly.

12  
13 SECTION 7. *Separability Clause.* If, for any reason, any section or provision of this Act is  
14 held unconstitutional or invalid, the other sections or provisions hereof shall not be affected  
15 thereby.

16  
17 SECTION 8. *Effectivity.* This Act shall take effect fifteen (15) days after its complete  
18 publication in at least two (2) newspapers of general circulation.

19  
20 Approved,