


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



Senate  
Office of the Secretary

SENATE  
S.B. NO. 1670

JAN 29 2018

RECEIVED BY: 

Introduced by Senator Maria Lourdes Nancy S. Binay

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

**EXPLANATORY NOTE**

Public School Teachers never ceases to uphold their responsibility in educating the youth despite being overworked with long hours and large class sizes. The State 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 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 Public School Teachers.

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

  
MARIA LOURDES NANCY S. BINAY  
Senator

JAN 20 2018

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

1 **SECTION 1. Short Title.** This Act shall be known as the “Public School Teacher’s  
2 Funeral Assistance Act of 2018”.

3  
4 **SECTION 2. Declaration of Policy.** – It is hereby declared the policy of the State to  
5 adopt measures to ensure the welfare of Public School Teachers. Towards this end, the  
6 State shall provide funeral assistance to families of deceased Public School Teachers.

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8 **SECTION 3. Coverage.** – This Act shall cover all Public School Teachers of the  
9 Department of Education and the Commission on Higher Education who died on account  
10 of work-related sickness and injuries.

11  
12 **SECTION 4. Definition of Terms.** – For purposes of this Act, the term:

13  
14 a) “Public School Teacher” refers to a Filipino citizen who is a permanent resident  
15 of the Philippines, and is an employee of a public educational institution of the  
16 Department of Education or the Commission on Higher Education, whether  
17 permanent, temporary, casual or contractual.

18  
19 b) “Funeral Services” refer to the preparation of funeral documents, embalming,  
20 internment and burial services or cremation services, including the provision of a  
21 casket, offered by funeral homes offering such services.

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

27

1 **SECTION 6. *Deductions from Taxable Income.*** – The amount of discounts granted in  
2 pursuance of this Act shall be allowed as deductions in the computation of taxable  
3 incomes of funeral homes granting the same; *Provided, however,* that the tax deductions  
4 shall not exceed ten percent (10%) of its taxable income; *Provided, further,* that the tax  
5 deduction under this sections shall be evidenced by the Public School Teacher’s  
6 identification card issued by the Department of Education or the Commission on Higher  
7 Education.

8  
9 **SECTION 7. *Penal Clause.*** – Any person who violates any provision of this Act shall  
10 suffer the following penalties:

- 11  
12 (1) For the first violation, a fine of not less than Fifty thousand pesos (P50,000.00)  
13 but not exceeding One hundred thousand pesos (P100,000.00) or imprisonment of  
14 not less than six months but not more than two years, or both at the discretion of  
15 the court; and  
16  
17 (2) For any subsequent violation, a fine of not less than One hundred thousand pesos  
18 (P100,000.00) but not exceeding Two hundred thousand pesos (P200,000.00) or  
19 imprisonment for not less than two years but not more than six years, or both at  
20 the discretion of the court.

21  
22 **SECTION 8. *Implementing Rules and Regulations.*** – The departments and agencies  
23 charged with the carrying out the provisions of this Act shall, within sixty (60) days after  
24 the effectivity of this Act, formulate the necessary rules and regulations for its effective  
25 implementation.

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

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

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

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38 *Approved,*