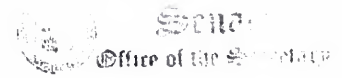
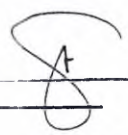


**NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)**



'22 JUL 12 A11 :00

SENATE
S.B. No. 345

RECEIVED BY: 

Introduced by Senator Maria Lourdes Nancy S. Binay

**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 or 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.

In 2020, Republic Act No. 11510 or the Alternative Learning System Act was passed to provide out-of-school children in special cases and adults with opportunities to improve their knowledge, values, life skills, and readiness for higher education, work or self-employment through a system of nonformal or indigenous education, or both which are tailored to respond to their learning needs and life circumstances.

As a flexible, free education program of the government, ALS will benefit 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.


In view of the foregoing, the passage of this bill is earnestly sought.

MARIA LOURDES NANCY S. BINAY

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*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 "*Alternative Learning
System Learners and Graduates Incentives Act.*"

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

SEC. 3. *Definition of Terms.* - For purposes of this Act, the term:

- (a) "*Alternative Learning System*" refers to the parallel learning system
implemented by the Department of Education under Republic Act No.
9155 or the Governance of Basic Education Act of 2001 and Republic Act
No. Republic Act No. 11510 or the Alternative Learning System Act,
providing a viable alternative to the existing formal education instruction.
- (b) "*ALS Learner*" refers to any individual seeking basic literacy skills and
functional life skills or support services for the improvement of the
quality of his/her life whose participation in the Alternative Learning
System has been certified by the Department of Education.
- (c) "*ALS Graduate*" refers to any individual who has completed the program
of the Alternative Learning System and obtained a diploma therefrom.

SEC. 4. *Deductions from Taxable Income.* - As an incentive to employers,
whether corporate or otherwise, to: i) allow their current employees to participate in
the Alternative Learning System; or ii) hire and employ ALS Learners and ALS
Graduates, a deduction from the computation of taxable income equivalent to ten

1 percent (10%) of the ALS Learners and ALS Graduates' gross salaries; Provided,
2 however, that the tax deductions shall not exceed ten (10%) of the employer's taxable
3 income; Provided, further, that the tax deduction under this section shall be evidenced
4 by such documents as may be issued by the Department of Education, evidencing the
5 participation in or completion of the Alternative Learning System of the said ALS
6 Learners and ALS Graduates.

7
8 **SEC. 5. *Implementing Rules and Regulations.*** - The departments and agencies
9 charged with the carrying out the provisions of this Act shall within sixty (60) days
10 after the effectivity of this Act, formulate the necessary rules and regulations for its
11 effective implementation.

12
13 **SEC. 6. *Repealing Clause.*** - All laws, decrees, executive orders, proclamations,
14 rules and regulations and other issuance of parts thereof, inconsistent with the
15 provisions of this Act are hereby repealed or modified accordingly.

16
17 **SEC. 7. *Separability Clause.*** - If, for any reason, any section or provision of this
18 Act is held unconstitutional or invalid, the other sections or provisions hereof shall not
19 be affected thereby.

20
21 **SEC. 8. *Effectivity Clause.*** - This Act shall take effect fifteen (15) days after its
22 publication in the Official Gazette or two (2) newspapers of general circulation.

Approved,