



**TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN) LAW:
MANDATE, IMPLEMENTATION AND OUTCOMES**

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ABSTRACT

This descriptive-evaluative research study was conducted to identify the policy mandate, the manner of implementation and outcomes of TRAIN law. Sixty-five implementers and 171 walk-in taxpayers were the respondents of the study. A researcher-made questionnaire was used to gather primary data while secondary data were obtained from office files. The statistical tools used were frequency count, percentage and mean. Thematic analysis was used for qualitative data. Results of the study revealed that the mandate of the TRAIN law was derived from the law itself. The implementation of the law was mainly based on the projects, services and activities related to taxpayers' awareness program where stakeholders' participation was "highly involved". The outcomes revealed that the taxpayers were "aware", the stakeholders were "very satisfied" and the revenue collection had decreased. A number of problems were identified and corresponding recommendations were made.

Keywords: *TRAIN law, mandate, implementation, outcomes*

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INTRODUCTION

Global and donor interest in developing nations' domestic income mobilization, particularly taxes, has grown (Mascagni et al., 2014; Fjeldstad, 2014). Taxation is increasingly being recognized for its contribution to developing states' capacity and connections with society. Some activists argue that the current international tax structure is dysfunctional, resulting in a race to the bottom to provide appealing, but unsustainable, tax conditions in order to attract investment, hence exacerbating inequality (GSDRC, 2014).

As a developing country in South East Asia, the Philippines must enhance domestic resource mobilization through increasing tax collection (United Nations, 2015). Tariffs, excise taxes, sales taxes, VAT, and other indirect taxes make for the majority of tax revenues in developing countries such as the Philippines and Vietnam (Nguyen, 2019).

In his first State of the Nation Address (SONA), Philippine President Ferdinand R. Marcos, Jr. emphasized that tax administration reform will be in place to increase revenue collections and that tax compliance procedures will be simplified to promote ease of paying taxes. These pronouncements of the president bring to mind the relevance of the Tax Reform for Acceleration and Inclusion (TRAIN) law.

TRAIN law in the Philippines is one of the biggest life changing laws that has been implemented and creates a big impact on the lives of Filipinos. Republic Act (RA) No. 10963 was passed based on Senate Bill (SB) No. 1592, which contained 31 Senate Bills, 3 House Bills, and 3

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Senate Resolutions. This is a thorough and ambitious tax reform that lowers income taxes for 99 percent of individual taxpayers while allowing the government to fund other worthwhile initiatives and its ambitious "Build, Build, Build" programs.

The tax legislation is designed to simplify taxation in order to increase the tax base and make tax payments easier.

TRAIN was established to address the issue of income tax bracket creep, which affects individual income taxpayers, as well as to offer tax relief to employees in the public and private sectors.

TRAIN has so many moving parts that affect so many aspects of our economic lives. The government targets to raise about P2 trillion from the comprehensive tax reform program to help fund the country's massive P8-trillion infrastructure buildup, which is seen to improve people's lives from all ranks.

Despite these good intentions of the law, there have been studies conducted which revealed its weaknesses (Boco et al.); Bonghanoy, Etcuban, Bueno, & Medio, 2019; Furman, 2006; Layug, 2018; Lestari, Wicaksono, 2017; Vega, 2018).

The conflicting views between the intentions of the law and the findings of some studies have inspired the researcher to conduct the present study in order to fill this gap of knowledge.

The study would relate to most of the Ilonggos since this law has changed a lot in the provisions of the National Internal Revenue Code (NIRC).

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MATERIALS AND METHODS

Research Methodology

This chapter discusses the research design, the respondents of the study, the sampling design, research instrument, data gathering procedure, data analysis, and statistical tools. In the study, the programs, activities and services of the BIR Iloilo City in relation to TRAIN law were assessed in the view of the walk-in taxpayers and BIR personnel of Iloilo City; problems encountered were pointed out and recommendations were given for possible solutions for efficient delivery of programs, services and activities.

Research Method

The study used the survey method using a researcher made questionnaires that underwent expert validation and reliability testing. Descriptive survey research is directed towards ascertaining the prevailing conditions, that is, facts that prevail in a group of cases chosen for study (Van Wyk, 2012) particularly, to determine the level of awareness, usefulness and satisfaction of the Walk-in taxpayers and BIR personnel of BIR Iloilo City in the Tax Reform for Acceleration and Inclusion law, its policy mandates, implementation and outcomes or performance.

Secondary data was gathered by the researcher through the Annual Comparative Report of Collection from taxable year 2015 to 2020 as one of the bases for the TRAIN law's outcome

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which is the revenue collection. The six-year period of assessment was done to determine the effectivity and efficiency of the law.

Research Design

The study employed a descriptive-evaluative research strategy to identify and characterize a given condition of affairs, namely the policy mandate, method of execution, and consequences of TRAIN law. According to Paler-Calmorin (2010), a descriptive-evaluative research design meticulously assesses the usefulness of a specific study using a researcher-created questionnaire.

Participants of the Study

A total of 236 respondents composed of 171 walk-in taxpayers, and 65 BIR employees were used in the study. These respondents were drawn from the total population of 300 walk-in taxpayers based on the mean of the visitors' log sheet on the five working days and 78 BIR employees based on the BIR Administrative Section personnel data in the BIR Revenue District 074-Iloilo City office by Slovin's formula.

Sampling Design

The sampling design used was purposive or deliberate sampling to choose the 236 respondents composed of 171 walk-in taxpayers and 65 employees of the BIR. Purposive sampling, according to Creswell (2003), assisted in consciously selecting individuals who would best help the researcher grasp the situation and the study objectives.

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Research Instrument

Two sets of researcher-made questionnaire using a 5-point Likert scale were developed based on the objectives of the Tax Reform for Acceleration and Inclusion law as mandated by Republic Act No. 10963. The researcher-made questionnaires were subjected to expert validation and reliability testing before they were used; hereinafter called Questionnaire A-1 and A-2. The respondents were allowed to respond without setting boundaries. Respondents were able to comment without restrictions. Respondents were given the chance to remark, provide insights, clarify, and share experiences and attitudes that may represent their knowledge and beliefs.

The first set of questionnaire hereinafter called Questionnaire A-1 was for the walk-in taxpayers and the second set was for the BIR personnel of BIR Revenue District Office 074-Iloilo City hereinafter called Questionnaire A-2. Both sets of questionnaires contained a cover letter asking for the consent of the respondents to participate in the study. Questionnaire A-1 was composed of five parts. Part I contained the personal profile of the respondents.

Part II contained questions relative to the taxpayers' participation in the implementation of the TRAIN law through the different projects and services and activities in five-point scale.

Part III determined the level of awareness and satisfaction of the taxpayers on the projects, services and activities of the BIR RDO 074, Iloilo City.

Part IV determined the problems encountered by the walk-in taxpayers in the implementation of the TRAIN law.

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Part V determined the possible recommendations in the implementation of the TRAIN law through the checklist and closed-ended questions structured as premise questions and were answerable by “yes” or “no”.

Questionnaire A-2 was composed of five parts. The first part was the personal profile of the respondents.

Part II was about the implementing mechanisms including the projects and services and their participation on these projects and activities through capacity building.

Part 111 determined the level of satisfaction of the BIR RDO 074-Iloilo City personnel in relation to the projects, services and activities of the BIR RDO 074 Iloilo City.

Part IV determined the problems encountered by the BIR RDO 074 Iloilo City personnel in relation to the projects and services and activities of the BIR.

Parts V determined the recommendations for improving the implementation of TRAIN law through the checklist and closed-ended questions structured as premise questions and are answerable by “yes” or “no”. The open-ended questions were probe questions that sought explanations for premise question answers, but they were limited to categorically positive and negative responses.

Secondary data generated from printed documents of BIR RDO 074 Iloilo City and the national and local reports on tax reform activities and programs before and after the TRAIN law. It is to determine the outcome based on revenue generation and other relevant memorandums.

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It takes into account the existing related amendments in National Internal Revenue Code (NIRC).
The results of prior researches on the subject were also considered.

Validity of the Research Instrument

To ensure the validity of the instrument, the researcher submitted the questionnaires to the adviser. The suggestions and recommendations of the adviser were incorporated to the second draft which was submitted for content validation of the three jurors who are experts in the field of research. The corrections, suggestions, and recommendations of the jurors for every item in the questionnaire were incorporated in the final print of the questionnaire for reliability testing.

Data Gathering Procedures

Before the conduct of the study, approval of the adviser for the research plan was secured through a formal letter explaining the purpose of the study and another letter for the data privacy assuring the confidentiality of data. Another formal letter was submitted to BIR RDO 074 Iloilo City Office to ask permission of the BIR Revenue District Officer to administer the researcher-made questionnaire to Walk-in taxpayers and BIR personnel. Additional letter was submitted to allow the researcher to get the data on the revenue collection for the years 2015 to 2019. After the approval, the researcher personally administered the researcher-made instrument to the target participants. When all copies of the instrument have been accomplished, immediate retrieval of the same was done.

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The data were tabulated, analyzed and interpreted using appropriate statistical tools.

Data Analyses

After retrieving the duly accomplished questionnaires, these were analyzed and encoded in Microsoft excel to organize the data. The assistance of a statistician was obtained in the computation using the appropriate statistical tools. Quantitative-Descriptive analysis was used in this study as it summarized the essential features of data. The analyses of data gathered involved the use of quantitative and descriptive statistics. Through the quantitative-descriptive statistical tool, a large amount of data was reduced into a simple summary and were categorized and presented in appropriate tables, frequency counts, and percentage distribution with accompanying narrative explanations.

The questionnaires were analyzed using the Guilford's Table of Frequency Distribution. The lowest weight of one (1) was subtracted for the highest weight which was five (5). The difference of four (4) was called the range, was divided by five (5) since there five (5) categories of responses. The quotient of 0.80 became the step interval which was used to come up with the class intervals or scale of means that interpreted the mean.

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Below were the measuring techniques for:

Walk-in Taxpayers Level of Participation in the Implementation of the TRAIN Law through the Implementing Mechanisms

Scales of Means	Description	Interpretation
4.21 - 5.00	Always	Very Highly Involved
3.41 - 4.20	Often	Highly Involved
2.61 - 3.40	Sometimes	Moderately Involved
1.81 - 2.60	Rarely	Partly Involved
1.00 - 1.80	Never	Not Involved

For Walk-in Taxpayers Level of Awareness about the Mandate of the TRAIN Law

Scales of Means	Description
4.21 - 5.00	Fully Aware
3.41 - 4.20	Aware
2.61 - 3.40	Neither Aware nor Unaware
1.81 - 2.60	Not Aware
1.00 - 1.80	Fully Not Aware

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For Walk-in Taxpayers Level of Satisfaction of the Programs, Services and Activities of BIR Iloilo City about the TRAIN Law

Scales of Means	Description
4.21 - 5.00	Very Satisfied
3.41 - 4.20	Satisfied
2.61 - 3.40	Neither Satisfied nor Dissatisfied
1.81 - 2.60	Dissatisfied
1.00 - 1.80	Very Dissatisfied

Level of Participation in Conducting Programs, Services and Activities and Capacity Building Activities in BIR RDO 074 Iloilo City Personnel

Scales of Means	Description	Interpretation
4.21 - 5.00	Always	Very Highly Involved
3.41 - 4.20	Often	Highly Involved
2.61 - 3.40	Sometimes	Moderately Involved
1.81 - 2.60	Rarely	Partly Involved
1.00 - 1.80	Never	Not Involved

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Personnel Level of Satisfaction of the Programs, Services and Activities of BIR Iloilo City about the TRAIN Law

Scales of Means	Description
4.21 - 5.00	Very Satisfied
3.41 - 4.20	Satisfied
2.61 - 3.40	Neither Satisfied nor Dissatisfied
1.81 - 2.60	Dissatisfied
1.00 – 1.80	Very Dissatisfied

The approach of discovering patterns or themes in qualitative data is known as thematic analysis. According to Braun and Clarke (2013), it is the first qualitative technique that should be learned since it provides foundational skills that are useful in performing many other analyses. Another advantage, particularly for learning and teaching, is that it is a technique rather than a methodology. This means that, unlike many qualitative techniques, it is not based on a particular epistemological or theoretical position. This makes it a highly adaptable technique, which is a key advantage when considering the variety of learning and teaching (Maguire & Delahunt, 2017). The qualitative data that came out based on the feedback or comments of the respondents were analyzed through specific indicators that were grouped into themes.

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RESULTS AND DISCUSSIONS

The study was conducted to determine the mandate of Bureau of Internal Revenue with regard to the TRAIN law; the implementation of the TRAIN law in Bureau of Internal Revenue in Revenue District Office Number 074-Iloilo City in terms of projects and services, activities and stakeholder's participation; the outcomes of the TRAIN law in RDO 074-Iloilo City in terms of taxpayers' awareness and stakeholders' satisfaction and revenue collection; the problems encountered in the implementation of the TRAIN law; and recommendations may be given to improve its implementation.

A descriptive-evaluative research design was used for this study to identify and describe a given state of affairs, particularly in this study, the policy mandate, the manner of implementation and outcomes of TRAIN law. The researcher-made questionnaire was used to gather primary data. There were two sets of questionnaires for two sets of respondents. Set A-1 respondents were one hundred seventy-one (171) walk-in taxpayers in BIR RDO 074-Iloilo City and set A-2 were sixty-five (65) BIR RDO 074-Iloilo City personnel. The statistical tools used were mean, frequency and percentage. For qualitative data, thematic analysis was used. The secondary data were gathered through the monthly and annual report of RDO 074 Iloilo City in terms of revenue collection.

The study were analyzed quantitatively and qualitatively to determine the mandate of Bureau of Internal Revenue with regard to the TRAIN law; the implementation of the TRAIN law

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in Bureau of Internal Revenue in Revenue District Office No. 074-Iloilo City in terms of projects and services, activities and stakeholder’s participation; the outcomes of the TRAIN law in RDO 074-Iloilo City in terms of revenue collection, taxpayers’ awareness and stakeholders’ satisfaction; the problems encountered in the implementation of the TRAIN law; and recommendations may be given to improve its implementation.

Results of the study showed that the mandate of the Bureau of Internal Revenue (BIR) with regards to TRAIN law is mainly stated in Section 2 of R.A. 10963. It focuses on the amendments of some sections in National Internal Revenue Code which is the book of life of Bureau of Internal Revenue. Moreover, the mission, vision and goals of the bureau can be seen in all BIR offices. BIR as the implementing agency recognizes its responsibilities to promote awareness and participation among stakeholders in making the TRAIN law effective and efficient. Hence, the BIR designed different activities and services to raise awareness and participation among its stakeholders.

There were seven identified categories of the projects and services that the BIR is engaged with as stated in Revenue Memorandum Order No. 52-2022 as amended. These are the seminars, webinars, briefings, dialogues, fora; briefing for new taxpayer registrants; TV/radio guesting/interview; sending speakers to BIR/tax-related matters to other government/private sector-initiated events; distribution of information materials; display of streamers on BIR-tax-related matters; and motorcade/recoreda. The tabulated data showed that the walk-in taxpayers

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were actively participating and were very satisfied in their participation in the above-mentioned programs and services and activities.

Results of the data from one hundred seventy-one walk-in taxpayers found to be “highly involved and very satisfied” on the projects, activities and services related to TRAIN law and also “aware” of the TRAIN law and its goals and they understand the changes in the tax system under the TRAIN law.

On the other hand, data from sixty-five BIR personnel showed that the Revenue Officers were “very highly involved and very satisfied” on the projects, activities and services related to TRAIN law in conducting information drive and capacity building related to TRAIN law.

Secondary data on revenue collection from taxable years 2015 to 2020 showed that there was an increase in 2016 from 2015 and more in 2017. However, a shortfall in 2018 was due to some changes in tax rates under the implementation of the TRAIN law and recovered again in 2019. Due to the pandemic, the revenue collection went down in 2019 due to the reduction in consumption.

Through thematic analysis, the problems encountered by the walk-in taxpayers and by the BIR Iloilo City Personnel revealed that there were lack of sustainability in delivering the services, the BIR had poor database, poor tax education in far flung areas, face to face seminars became limited due to the pandemic and poor BIR frontline services.

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As to recommendations on how to improve the TRAIN law, majority of the walk-in taxpayers suggest that there must be an assessment done annually. Majority of the BIR personnel suggested that the law need not be assessed. Moreover, the respondents suggested that the lawmakers should encourage poor Filipinos and civil leaders to participate and cooperate in the decision making and implementation of the program; monitor and encourage big businesses and foundations; use advanced technologies for easy tracking of business transactions; increase in sin tax to promote health care; control of sudden increase of inflation rate; lessen taxes on fuel; remove the tax on vehicle that are locally made and are used by small entrepreneurs and lastly, the transparency of government funds to promote trust among Filipinos.

Furthermore, majority of the taxpayers still opted to entrust all BIR concerns and processing to their authorized representatives.

CONCLUSIONS

TRAIN law's mission is centered on the R.A. 10963. The following conclusions were formed based on the findings:

The mandate of the Bureau of Internal Revenue as regards to the TRAIN law was successfully adhered to by both the BIR employees and walk-in taxpayers. BIR as an implementing agency takes seriously the Taxpayer Awareness Program (TAP) aligned with the Revenue Memorandum Order No. 24-2020 issued on July 13, 2020 and amended by Revenue Memorandum Oder No. 57-2033 on November 7, 2022.

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As a whole, the TRAIN law was successfully implemented by way of projects, services and activities of the BIR, along with the participation of the stakeholders.

BIR RDO No. 074-Iloilo City can look into some of the best practices of other revenue district offices that could provide good insights.



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