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PERCEPTIONS OF THE MODIFIED SIN TAX LAW AMONG
EMPLOYEES OF GOVERNMENT-OWNED AND/OR
CONTROLLED CORPORATIONS IN MARAWI CITY: A STUDY
ON AWARENESS, SOCIODEMOGRAPHIC FACTORS, AND
POLICY IMPLICATIONS

Aisha Nimfa Multituba Salic¹

¹ Marawi City Water District, Philippines
Email: abantas.as55@s.msumain.edu.ph
* Corresponding Author

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Abstract:

Purpose: This study examines the knowledge and views of employees at selected Government-Owned and/or Controlled Corporations (GOCCs) in Marawi City about the benefits and disadvantages of the modified Sin Taxation Law. The study aims to better understand how socioeconomic factors influence knowledge levels and perceptions, as well as to make policy recommendations. **Methodology:** The study used a quantitative, descriptive survey approach, including 180 employees from chosen GOCCs and ten key informants for validation. A survey questionnaire designed by the researcher was used to collect primary data. Descriptive statistics (frequency count, percentage distribution, and mode) and Spearman's rank correlation coefficient were employed to investigate the relationship between socio-demographic profiles, knowledge levels, and legal perceptions. **Findings:** Respondents demonstrated a high level of understanding about the modified Sin Tax Law, indicating widespread public awareness. Opinions on its benefits (e.g., public health funding) and drawbacks (e.g., perceived injustice) differed, but were supported and validated by key informants. Statistical research found a strong correlation between socio-demographic profiles and knowledge levels ($p < 0.05$), but no significant relationship with opinions of the law's benefits and drawbacks ($p > 0.05$). A substantial correlation was found between knowledge levels and perceptions ($p < 0.05$). **Limitations:** This study was limited to the concept that the select GOCCs are only a subject of the study in determining the knowledge and perception of sin taxation law. And also, it is limited to the complete enumeration of the employees of the three select GOCC, a total of one hundred Eighty (180). **Contribution:** The study emphasizes the need for further local regulations to reinforce the implementation of the modified Sin Tax Law, particularly against the sale of sin products to minors. It sheds light on policy

awareness and its relationship with socio-demographic characteristics, adding to debates about governance, taxation, and public health.

Keywords:

Sin Tax Law, Public Policy, Gocc Personnel, Socio-Demographic Characteristics, Taxation Policies, Marawi City, Public Health Governance

Introduction

The modified Sin Taxation Law of Republic Act 11467 was signed into law on January 22, 2020, increasing the excise taxes levied on sin products. These taxes can consistently increase large sums of money for community projects such as parks, improved roads, health care, and education. This modified Sin taxes sought to address the issue of government income shortfall and augment the budget for health care problems, notably the Universal Health Care Act (UHCA), which provides free health care benefits to senior citizens and poor Filipinos. As a result, as time passes, the social welfare of young people is risked because their purchasing power has increased, and the previous sin taxation law Republic Act 10351 of 2012 was already ineffective in preventing youth from engaging with these sin products and became ineffective in reducing most people's consumption (DOH Usec. Domingo, 2019).

Consequently, there are those who oppose sin taxes and contend that those in poverty are more outraged by them than those in prosperity. (lockwood, 2017). However, it has been seen that people from all walks of life, regardless of their financial situation, have engaged in sin items, as it has become an uncontrollable part of desire. It is possible that the majority of Filipinos who consume sin items, particularly cigarettes and alcohol, are commoners or poor. This updated law was considered unacceptable by the church and other religious groups since it continues to allow people to engage in vices that are forbidden by most religions. (Taubinski, 2017). According to Khayat (2000), Islam either openly prohibited smoking or thought it so offensive that it had to be stopped. According to Marcus (2002), Christianity plainly states that one's faith must be open and free of doubt.

Moreover, the respiratory disease COVID 19 is related to diseases that are caused by smoking using tobacco products and E-cigarettes; it is most likely that with this Sin taxation amendment, we could at the same time avoid diseases that would worsen a COVID 19 case (World Health Organization, 2020) states that "smokers have a higher risk of developing a serious COVID-19 infection. Using a water pipe can increase your risk of contracting COVID-19. "Tobacco products, heated tobacco products, and e-cigarettes are harmful to your health and harm those who breathe in the smoke around you." Additionally, "15 Eastern Mediterranean countries bravely decided to temporarily prohibit water pipe consumption in public places after the COVID-19 pandemic swept the globe, adding to the two countries that had already done so, bringing the total number of countries that have done so to 17" (World Health Organization, 2020).

The three GOCCs (Government-Owned and/or Controlled Corporations) where this study was carried out were Marawi City Water District (MCWD), Marawi Resorts Hotel Inc. (MRHI), and PhilHealth Marawi-Local Health Insurance Office in Marawi City. These particular GOCCs' operations are closely tied to the Sin Taxation for the following reasons: PhilHealth addressed health issues, and the government hospitals are presently paying for the drugs of COVID-19 patients.

Furthermore, PhilHealth is associated with the Department of Health, a department that receives funds from the excise fees collected from the sin tax. Moreover, research designates that in 2014, 13.6% of adult females and 16.7% of adult males smoked at the Ayala Marawi Resorts Hotel, a company with a predominantly male workforce. King BA, Husten CG, Agaku IT, et al. (2014). As everyone knows, the Ayala Marawi Resorts Hotel offers a variety of social events along with sweetened beverages, tobacco, and other sinful goods. The researcher wants to know how firm government-owned and/or controlled corporations feel about the amended sin taxation because the Marawi City Water District (MCWD) is a revenue-generating organization whose objective is to increase government revenue through Republic Act 11467.

LITERATURE REVIEW

The Salient Feature OF R.A. 11467 (Amended Sin Tax Law 2020)

Sin Tax is a colloquial name for an excise tax rather than a technical term in economics. Additionally, excise taxes are a distinct tax imposed on goods and services that are costly or harmful to society. Additionally, because the goods and services usually involve gambling, alcohol, cigarettes, and sugar-filled beverages. Joel (2019). In this study, the word "sin taxation" refers to the taxes collected. Moreover, with the passage of Republic Act 11467, excise taxes on alcohol products, electronic cigarettes, and heated tobacco products (HTPs) were enlarged. Excise tax revenue, which is obtained from the sale of sin products, is allocated to the implementation of the Universal Health Care (UHC) Act of 2019, the Sustainable Development Goals (SDGs), the Health Facilities Enhancement Program, and, respectively, 60%, 20%, and 20% of national medical assistance (pna.gov.ph, 2020).

"This law will make it probable for a more prosperous and sustainable future, as well as for Filipinos to live long lives and in a healthy environment with a good healthcare system," said Socioeconomic Planning Secretary Ernesto Pernia. The R.A. By providing funds for various projects and activities, 11467 supports the National Economic and Development Authority's (NEDA) 2030 Agenda for Sustainable Development, particularly for Goal 3: Good Health and Well-Being. President Rodrigo R. Duterte commended "the knowledge of Congress in acknowledging the country's unchecked production, distribution, consumption, and proliferation of vapor goods and HTPs" in his agreement with the House of Representatives and Senate on January 22, 2020 (neda.gov.ph, 2020).

Sin Tax And The Government

Important components of the Sin Tax Law (STL) include the distribution of revenue to tobacco-growing regions and national government health programs. Through a greater number of national health programs, this law gives the government financial support throughout this pandemic. As a result, STL income are spread through the yearly budgeting process, which runs concurrently with the overall budgets of the government agencies. Additionally, it contributes to the attainment of universal health coverage through investments in healthcare facilities, expansions of health insurance coverage, and supplemental health programs, as well as improved accountability, transparency protocols, and targeting. (Caryn Bredenkamp, Roberto Iglesias, and Kai Kaiser, 2016).

The Department of Health no longer oversees the National Health Insurance Program component; instead, the Philippines Health Insurance Corporation, also called PhilHealth, is a government-owned and/or controlled corporation. The poorest 40% of the population, who now pay a premium or subsidy of P2,400, or \$55, per family, can now get free health insurance

thanks to PhilHealth. Crucially, beneficiaries are identified using the National Household Targeting Survey for Poverty Reduction (NHTSPR), an aiming list originally developed for the government's conditional cash distribution program. This substitutes the practice of directing the needy at the discretion of local governments with a national entitlement and explicit targeting.

Furthermore, taxes are arguably the most economically significant aspect of the interaction between the government and its citizens, according to Michael Thom (2017), who claims that taxes are an inevitable part of existence.

The Signing Of The Amended Sin Tax Law

The National Internal Revenue Code of 1997, usually referred to as RA 8424, was revised with the signing of RA 11467. The court order requirement R.A. provision was not removed by President Duterte. 11467, however the bicameral conference committee's authorized version of the law stipulated that internal revenue officers could only raid a residence, building, or other location with a court's permission. Duterte vetoed Section 5 of RA 11467, which mandated that the Bureau of Internal Revenue investigate facilities for the storage of alcohol and tobacco products following a court order. In his veto message, the President said that this wording "limits the search and seizure capabilities" of the BIR. Additionally, Pres. In line with the BIR's obligation to fight illicit trade, Duterte claims that the clause restricts both the state's and the agency's capacity to collect taxes and carry out searches and seizures. The President added that other taxable products are not subject to this restriction. Although the law was signed on January 22, 2020, Mr. Dominguez stated that the BIR will begin implementing the new law with new rates for e-cigarettes and alcohol on January 1, 2020. Tadalán, Charmaine A. (2020). Moreover, Aika Rey (2020) reports that President Rodrigo Duterte signed a bill that will raise taxes on e-cigarettes and alcohol. Increased alcohol-related sin taxes and tariffs based on Republic Act No. 11467 will be the consequence of its adoption. Nonetheless, the Department of Health (DOH) claims in an article titled "Tax Implications of Republic Act Nos. 11346 and 11467, Vol. According to the DOF (Department of Finance) letter, RA 11467 was published in print on the Official Gazette's February 10, 2020 edition after being posted online on January 23, 2020 (XXXII, July to August 2020). Furthermore, it is legal for RA 11467 to be published on the Official Gazette website, and this will be the date when it becomes effective. This is due to the fact that no statute or doctrinal court ruling specifically declares that a statute's online publication by the Official Gazette is unlawful. On January 23, 2020, RA 11467 was published in the Official Gazette via its website, which is the platform designated for that purpose. In summary, the requirement for the disclosure of laws has been met.

Sin Tax Law 2012 Experience

Calleja (2014) of Philippine Daily Inquirer stated that Last November 2013 that the Sin Tax Law 2012 in the Philippines significantly reduced smoking rates, with fewer smokers becoming smokers. The primary cause of low physical activity was the absence of non-motorized transportation infrastructure. Despite tax increases, cigarette costs in the Philippines remained among the lowest in Southeast Asia and the world. The Department of Health (DOH) announced higher sin tax and stricter regulation of harmful products to build the foundation for universal health care. Taxation and recruitment are essential strategies for reducing tobacco consumption, and when implemented as part of a complete strategy for control and prevention, tobacco taxes and prices can be effective.

SDG (Sustainable Development Goals) As Recipients

According to Manasan, Rosario G. (2020), Republic Act 11467, signed into law on January 22, 2020, increases excise taxes on alcohol, e-cigarettes, and heated tobacco products (HTPs) to fund Universal Health Care (UHC), supplemental medical assistance, and support for local governments. 60% of the budget is allocated to RA 11223 (UHC Act of 2019), with 20% going towards achieving the SDGs. The Health Facilities Enhancement Program (HFEP) will allocate the remaining 20% for medical aid. The fund is expected to support all 17 SDGs by sponsoring projects and initiatives that further the 2030 Agenda for Sustainable Development. The SDGs for 2020 include ending poverty, achieving food security, ensuring health, inclusive education, gender equality, modern energy, employment, infrastructure, and climate change. The President praised Congress's prudence in recognizing the unrestricted growth, manufacture, distribution, and use of HTPs and vapor products in the country, and directed the FDA to develop a regulatory framework for prompt enforcement. The multi-tiered effect of the law as a cost-effective health measure supports the UHC Act and improves domestic resource mobilization.

Harmful Effects Of Tobacco Products And Excessive Intake Of Alcohol

According to an article from the World Health Organization (2021) entitled "Leading cause of death, illness and impoverishment" of World Health Organizations written on July 17, 2021, under Washington, DC, Institute of Health Metrics cited from their website, the tobacco epidemic is a major global public health issue, causing over 8 million deaths annually. Only 1.2 million deaths are due to secondhand smoke exposure, while over 7 million are directly linked to tobacco use. Tobacco products are hazardous, and there is no safe level of exposure. Cigarette smoking is the most common form, but waterpipe tobacco is unhealthy and highly addictive. Smokeless tobacco is highly addictive and raises the risk of dental diseases, cancers, and other health issues. Over 80% of tobacco users live in low- and middle-income countries, contributing to poverty and medical costs. Tobacco uses also contributes to economic losses and the hiring of young individuals from low-income households to work in the tobacco sector. Extreme alcohol use increases the risk of health problems, including elevated blood alcohol levels, risky sexual behaviors, drowning, car accidents, falls, violence, burns, and sexually transmitted diseases. Limiting alcohol use can help prevent these immediate and long-term health issues.

Religious Perspective On Tobacco Use

According to a program entitled "Know the truth" by the Tobacco-Free from World Health Organization's website, the World Health Organization emphasizes the importance of religion in addressing tobacco use in the Eastern Mediterranean Region. The WHO Tobacco Free Initiative program focuses on addressing tobacco use from a religious stance. The first edition of *The Right Path to Health: Health Education Through Religion: Islamic Law on Smoking* was released in 1996, and the Vatican adopted laws and regulations pertaining to smoking in 2002. Islam's precepts encourage better health care, hygiene, and avoidance of health risks. The World Health Organization advises against smoking during Eid, urging people to protect themselves and others. The Pope signed a law in 2002 forbidding smoking on Vatican grounds, with signs placed at appropriate locations and fines for infractions.

Tobacco Use Worsen Covid-19 Cases

According to WHO (World Health Organization's) website page entitled "Know the Truth" published by Tobacco Free Initiative, states that smoking and vaping raise the risk of developing a severe case of COVID-19, according to the WHO (World Health Organization)

online page titled "Know the Truth," which was released by the Tobacco Free Initiative. Using water pipes can increase the risk of contracting COVID-19. E-cigarettes, tobacco products, and heated tobacco products are harmful to the health of those who inhale the smoke. Additionally, limiting the use of tobacco and e-cigarettes in public places is a public health policy to curb the global COVID-19 pandemic. The courageous decision to momentarily ban the use of water pipes in public areas was made by Eastern Mediterranean countries. Tobacco smoking increases the risk of severe COVID-19 symptoms in those with compromised respiratory and cardiovascular systems.

Tobacco Use Among Youth

According to the Tobacco Free Initiative's "Know the Truth" page on the WHO (World Health Organization) website, the tobacco industry is increasingly targeting youth with its advertising. To ensure that the tobacco market will grow and that both quitting smokers and those who are dying off are replaced, tobacco products target potential smokers, especially young people. Furthermore, women and young people are using smokeless tobacco more frequently as a result of the tobacco industry's enhanced marketing of the product. It has not been controlled to the same extent as cigarettes, despite being highly addictive and harmful.

The Sin Tax Law Leveraged Existing Pro-Poor And Good Governance Reforms

A nationwide list of the poor from the government's conditional cash distribution program facilitated the quick expansion of health insurance to the lowest 40% of the population, according to Kai Kaiser, Caryn Bredenkamp, and Roberto Iglesias' 2016 book, *Sin Tax Reform in the Philippines: Transforming Public Finance, Health, and Governance for More Inclusive Development*. The choice to use the National Household Targeting Survey for Poverty Reduction instead of developing a new agency database served as a template for other government programs. In the Philippines, a more open list is currently in use. The STL experience shows that if modifications can build on existing systems, they are more robust and easier to deploy, even if they are only pilots. It is rare for a "stroke of the pen" to produce genuinely revolutionary advancements.

Questions In The Execution Of The Sin Tax Law

In an interview with DOH Undersecretary Domingo from CNN Philippines' "Med Talk/Health Talk: Sin Tax 2" episode from 2019, Domingo explained that the Sin Tax is a lawful source of income derived from sinful products, such as alcohol and tobacco, which are the foremost causes of death and disease in the nation. He explained that raising the price of sinful items is the most effective approach to reduce consumption and affordability. The revised Sin Taxation Law increased the excise duty on all sin products, which would help the impoverished by financing the Universal Health Act. Domingo also addressed criticism that the implementation of the Sin Tax targets the poor, as drinking and smoking are the only pastime that kills people, especially young people. He argued that raising the prices of sinful products would lead to improved health benefits and more protection for the most susceptible people, such as the very young and the extremely poor.

Regressive Sin Taxes

In their journal article titled "Regressive Sin Taxes, with an application to the Optimal Soda Tax," Hunt Allcott, Benjamin B. Lockwood, and Dmitry Taubinsky (2019) claim that the fact that "sin taxes" often disproportionately affect low-income consumers is a common analysis of them as corrective taxes on goods that are thought to be overconsumed, such as alcohol, cigarettes, and sugary drinks. This paper explores the interplay between redistributive and

corrective objectives within a broad framework for optimal taxation and offers experimentally feasible formulas for sufficient statistics for the ideal commodity tax.

Moreover, the ideal sin tax reduces income effects, which suggest that labor supply distortions are caused by commodities taxes, raises price elasticity of demand, enhances tax elasticity or bias of lower-income consumers, and lessens consumption attentiveness among the poor. Contrary to popular opinion, higher preferences for redeployment may improve the ideal sin tax if lower-income customers are more biased or vulnerable to taxes.

Advantages Of Sin Taxes

Sin is taxed in several countries. The following statistics are commonly used by proponents of the sin tax to illustrate their advantages and disadvantages. Frank J. Chaloupka's study, "Effectiveness of Tax and Price Policies in Tobacco Control (2011)," discusses the benefits of alcohol and tobacco sin levies that deter substance use. When alcohol and cigarette usage decline, so do health issues linked to the use of dangerous substances. Additionally, his analysis shows that sin taxes provide the government with the money it needs to cover the costs of taxing harmful products. The government can, for example, use the money to subsidize healthcare in order to lessen the detrimental effects of the use of goods that are harmful to society.

Disadvantages Of Sin Taxes

In The Pew Charitable Trusts' Changing the World of Taxes (2016), Irene Asmundson, head economist of the California Department of Finance, was interviewed. According to her, while sin taxes may be beneficial in any economically developed nation, they are also backward. Because their financial obligations are larger than those of the wealthier classes, the poorest classes are the ones that suffer the most from sin taxes. This leads to illegal activities like smuggling and black-market operations that are a nuisance of sin taxes. She goes into great element to illustrate that not all consumers are affected by variations in consumer behavior. Some consumers may quit using products as a result of sin fees, but others might not be inclined to alter their behavior.

Presentation, Analysis, And Interpretation Of Findings

Profile Of The Respondents In Terms Of Age, Sex, Civil Status, Religion, Ethnicity, And Monthly Income.

Table 1
Distribution Of Respondents By Age

Age Category	Frequency	Percent
60 Above	23	12.8
40-49	21	11.7
30-39	77	42.8
20-29	59	32.8
Total	180	100.0

Source: (ABANTAS, 2022)

Particularly, the Table 1 showed a somewhat majority (77 or 42.8 %) respondents belong to age category of 30-39 years of age. Followed by 59 or 32.8% of respondents to an age category of 20-29 years of age. 21 or 11.7% less majority respondents were on age category of 40-49 while there were 23 or 12.8% respondents on age category of 60 years old above. These findings imply that age is not a discriminating factor in these three GOCCs.

Table 2
Distribution Of Respondents By Gender

Sex	Frequency	Percentage
Male	100	55.6
Female	80	44.4
Total	180	100.0

Source: (ABANTAS, 2022)

Particularly, the Table 2 showed a majority (100 or 55.6%) respondents belong to male respondents and somewhat majority (80 or 44.4%) respondents belong to female respondents. Generally, the findings exposed that Male was the majority gender category of the completely enumerated respondents. These findings imply that males are most prone to smoking rather than females.

Table 3
Distribution Of Respondents By Civil Status

Statement Indicators	Frequency	Percentage
Single	72	40.0
Married	98	54.4
Widow/ Separated	10	5.6
Total	180	100.0

Source: (ABANTAS, 2022)

The table 3 showed that out of (180) one hundred eighty respondents, the majority (98 or 54.4%) respondents were married. Somewhat majority (72 or 40%) were single and few (10 or 5.6%) were widow/ separated. This profile aspect of the respondents was very important in analyzing the responses in every study problem statement.

Table 4
Distribution Of Respondents By Religion

Statement Indicator	Frequency	Percentage
Muslim	136	75.6
Non-Muslim	44	24.4
Total	180	100.0

Source: (ABANTAS, 2022)

The 4th Table's data revealed that out of one hundred eighty (180) total respondents, the majority (136 or 75.6) respondents were Muslim and only 44 or 24.2% were non-Muslim. Generally, the data revealed that the majority of the respondents were Muslim. These findings imply that the locale of this study was a Muslim community.

Table 5
Distribution Of Respondents By Ethnicity

	Frequency	Percentage
Maranao	137	76.1
Non-Maranao	43	23.9
Total	180	100.0

Source: (ABANTAS, 2022)

The Table 5 revealed that out of one hundred eighty (180) total respondents, majority (137 or 76.1%) respondents were Maranaos; and 43 or 23.9% were non-Maranao respondents. Generally, the findings revealed that the select GOCCs in Marawi were dominated by Maranaos, this simply imply that the Muslim respondents were Maranaos, as revealed in Table 4.

Table 6
Distribution Of Respondents By Monthly Income

Statement Indicator/Income	Frequency	Percentage
80,000 Php above	11	6.1
60,000 - 79,000 Php	3	1.7
40,000 - 59,000 Php	14	7.8
20,000 - 39,000 Php	72	40.0
Below 20,000 Php	80	44.4
Total	180	100.0

Source: (ABANTAS, 2022)

Particularly, Table 6 is somewhat majority (80 or 44.4%; 72 or 40%) respondents have an income of below 20,000 Php and 20,000-39, 000 Php respectively. Few (14 or 7.8%; 3 or 1.7%, 11 or 6.1% have an income of 40,000-59,000 Php; 60,000-79,000 Php; and 80,000 above Php respectively. Looking closely, it could be deduced, that most of the employees of these select GOCCs have a salary grade of 1 to 9 for an income below 20,000 Php and a salary grade of 10 to 17 for an income of 20,000 Php to 39,000 Php.

Level Of Knowledge About The RA 11467 (Amended Sin Tax Law).

Table 7
Mode And Distribution Of Responses On Level Of Knowledge

Indicators (Level of Knowledge on the Amended Sin Tax Law)	Responses (n=180)			Mode	Interpretation
	1	2	3		
S1 Update Sin Tax 2012	76	37	67	1	Low Knowledge
S2 Earmarked Tax Revenue	36	79	65	2	Moderate Knowledge
S3 Includes vapor products	47	63	70	3	High Knowledge
S4 Sin tax products are Alcohol, cigars, wines, vapor products and others	45	52	83	3	High Knowledge
S5 Distilled Alcohol 22% tax	61	66	53	2	Moderate Knowledge
S6 Wines excise tax of Php 50%	59	50	71	3	High knowledge
S7 Fermented liquor will increase by 6% from 2025 onwards	56	58	66	3	High Knowledge
S8 HTP increase by 5% from 2024 onwards	59	59	62	3	High Knowledge
S9 Vapor Products increase by 5% from 2024 Onwards	77	46	57	1	Low Knowledge
S10 Freebase or classic nicotine increase by 5% from 2023 onwards	65	60	55	1	Low Knowledge
S11 Selling tobacco and vapor products below 21years is prohibited	52	49	79	3	High Knowledge
S12 Sin Tax is regressive	53	47	80	3	High Knowledge
S13 RA11467 is the amended Sin Tax Law	55	42	83	3	High Knowledge
S14 Farmers worry on implementation of Sin Tax Law	59	49	72	3	High Knowledge
S15 Offender of Sin Tax Law if Not Citizen be deported	41	69	70	3	High Knowledge
S16 Religions forbid sin products	41	66	73	3	High Knowledge
S17 Increase government revenue	39	59	82	3	High Knowledge
S18 Higher excise Taxes	35	65	80	3	High Knowledge
S19 Affordable cigarettes on ASEAN	56	70	54	2	Moderate Knowledge

S20 Strategy to restrain use of tobacco products and increase tax revenue	32	68	80	3	High Knowledge
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Source: (ABANTAS, 2022)

The foregoing findings revealed by the above Table 7 imply that Sin Tax Law is widely known, and it proves that almost all Filipino citizens were consumer of sin products regardless of their social standing in life.

Perception To Amended Sin Tax Law As To Advantages

Table 8
Mode And Distribution Of Perceptions In Terms Of The Advantages Of The Sin Tax Law

Indicators (Advantages of Sin Tax)	Responses					Mode	Interpretation
	5	4	3	2	1		
S1 Discourage the consumption	78	67	26	4	5	5	Strongly agree
S2 Sin Tax revenue provide government with funds for DOH	61	61	36	16	6	4	Agree
S3 Viable Option to increase revenue of the government	41	50	56	30	3	3	Undecided
S4 Fair and equal protection for UHC Act and DOH programs	36	62	55	19	8	4	Agree
S5 Solves the problem of youth's increasing capacity to purchase	51	62	40	21	6	4	Agree
S6 Strengthen the capacity of DOH for health care projects	41	74	50	10	5	4	Agree
S7 Increase from 15% to 20% earmarked for tobacco farmers and alcoholic drinks producers	27	72	62	16	3	4	Agree
S8 It is fair even if regressive	27	74	64	12	3	4	Agree
S9 Payment of excise tax on imported sin products is mandatory	36	70	60	9	5	4	Agree
S10 This law raises awareness	5	16	60	68	3 1	4	Agree

Source: (ABANTAS, 2022)

Legend: 1= “Strongly Disagree”, 2= “Disagree”, 3=“Undecided”, 4=“Agree”, 5=“Strongly agree”

The overall findings under Table 8 revealed that 8 out of the 10 indicators for this variable obtained mode with a coefficient rank of 4, interpreted as Agree. This means that the respondents of the MCWD, PHILHEALTH-LHIO, and MRHI perceived agreeably that the sin tax law is advantageous to the National Government and the Filipino people. The sin product's

costs, fairness, solve, strengthen, and increase revenue, even as to benefits, payment of taxes that will increase tax revenue, and the awareness for health care will benefit the National Government and the Filipinos.

As To Disadvantages

Table 9
Mode And Distribution Of Perceptions In Terms Of Disadvantages Of The Sin Tax Law

Indicators (Disadvantages of Sin Tax)	Responses					Mode	Interpretation
	5	4	3	2	1		
S11 Nature is regressive an anti- poor tax	34	54	57	25	10	3	Undecided
S12 Imposition result in illegal activities	31	85	50	9	5	4	Agree
S13 Do not affect equally the behavior of consumers	24	74	54	15	13	4	Agree
S14 Did not consider the increase of medical workers salaries	30	65	71	10	4	3	Undecided
S15 Decrease earmarked from 85% to 80% is unjustified	17	64	64	30	5	4	Agree
S16 Sweetend products allocates 50% on health	21	45	81	23	10	3	Undecided
S17 Violates freedom of choice	21	61	57	22	19	4	Agree
S18 BOC is not vigilant for control of black-marketed sin products	36	64	47	24	9	4	Agree
S19 Still Allows people to get sick	29	53	56	30	12	3	Undecided
S20 Poor people cannot avoid sin products excise tax.	21	61	60	23	15	4	Agree

Legend: 1= “Strongly Disagree”, 2=“Disagree”, 3=“Undecided”, 4=“Agree”, 5=“Strongly agree”

Source: (ABANTAS, 2022)

The finding under Table 9 is that majority of the respondents are more agreeable on the disadvantages of sin taxation.

Correlation Between Socio-Demographic Profile And Level Of Knowledge

H01 There is no significant relationship between the respondents' profile and their knowledge.

Table 10
Relationship Between The Socio-Demographic Profile And Level Of Knowledge Towards The Amended Sin Tax Law Of 2020

Relationship		Correlation coefficient (r_{rho})	p-value	Remarks
Age	Level of Knowledge on the amended Sin Taxation	-.151	.044*	Significant
Sex		-.186	.012*	Significant
Civil Status		-.101	.176	Not significant
Religion		-.170	.023*	Significant
Ethnicity		-.202	.006*	Significant
Monthly Income		-.388	.000*	Significant

It means the null hypothesis is rejected at .05 level of significance

Source: (ABANTAS, 2022)

Interpretation:

To find a significant relationship between the profile of the respondents and their level of knowledge towards the amended Sin Tax law, the statistical test used was the spearman's rho correlation coefficient. It can be seen from Table 10 above, the results obtained for age is $r_{rho} = -.151$, $p < .05$, this implies that there is a significant relationship between the age of the respondents and their level of knowledge towards the amended Sin Tax law. Followed by sex, that disclosed $r_{rho} = -.186$, $p < .05$, which means significant. For civil status, the result is $r_{rho} = -.101$, $p > .05$, which implies further not significant. The remaining socio-demographic profile such as religion, the result is $r_{rho} = -.170$, $p < .05$, ethnicity $r_{rho} = -.202$, $p < .05$, and monthly income $r_{rho} = -.388$, $p < .05$ the result of correlation is significant. It means that they are respectively associated with the respondent's level of knowledge towards the amended Sin Tax law. Thus, the null hypothesis (H_{01}) presented above is rejected.

Correlation Between Socio-Demographic Profile And Perception As To Advantages And Disadvantages

H02: There is no significant relationship between the profile of the respondents and their perceptions towards the amended Sin Taxation in terms of advantages and disadvantages.

Table 11
Relationship Between The Socio-Demographic Profile And Perceptions In Terms Of Advantages And Disadvantages Of The Amended Sin Tax Law Of 2020

Relationship		Correlation coefficient (r_{rho})	p-value	Remarks
Age	Advantage of the amended Sin Taxation	-.160	.032	Significant
Sex		.116	.120	Not significant
Civil Status		.072	.338	Not significant
Religion		-.187	.012*	Significant
Ethnicity		-.176	.018*	Significant
Monthly Income		-.276	.000*	Significant

Relationship		Correlation coefficient (r_{rho})	p -value	Remarks
Age	The disadvantage of the amended Sin Taxation	-.062	.405	Not significant
Sex		-.003	.964	Not significant
Civil Status		-.128	.086	Not significant
Religion		-.061	.416	Not significant
Ethnicity		-.105	.161	Not significant
Monthly Income		-.229	.002*	Significant

It means the null hypothesis is rejected at .05 level of significance

Source: (ABANTAS, 2022)

Interpretation:

Therefore, the result of correlation varies between the socio-demographic profile and perception towards Sin Tax Law in terms of advantage and disadvantage. Furthermore, if both advantages and disadvantages are combined, it can be noted that the majority of their p -values are more than a .05 level of significance, thus, the null hypothesis (H_02) presented above is accepted.

Correlation Between Level Of Knowledge Of Respondents And Their Perception On Advantages And Disadvantages

H03 There is no significant relationship between the knowledge of the respondents and their perception towards the amended sin taxation in terms of advantage and disadvantage.

Table 12
Relationship Between The Level Of Knowledge And Perception In Terms Of Advantage And Disadvantages Of The Amended Sin Tax Law Of 2020

Relationship		Correlation coefficient (r_{rho})	p -value	Remarks
Level of Knowledge on the amended Sin Taxation	Advantage	.338	.000*	Significant
	Disadvantage	.315	.000*	Significant

It means the null hypothesis is rejected at .05 level of significance

Source: (ABANTAS, 2022)

Interpretation:

To find a significant relationship between the level of knowledge and their perception towards the amended sin taxation in terms of advantages and disadvantages towards the amended Sin Tax law, the statistical test used was the spearman's rho correlation coefficient. It can be seen from Table 12 that the result between Level of knowledge and perception in terms of advantage is significant ($r_{rho}=.338$, $p<.05$). To Level of knowledge and perception in terms of disadvantage the result is also significant ($r_{rho}=.338$, $p<.05$). It can be noted that all their p -values are less than a .05 level of significance, thus, the null hypothesis (H_03) presented above is rejected. These findings imply that the level of knowledge and their perception towards the amended sin taxation in terms of advantage and disadvantage are also affected by the respondents' socio-demographic profile as shown in previous Table - Table 11.

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