

Contribution of Professional Teachers to the Local Economy of Cebu City, Philippines

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ABSTRACT

A yoga teacher deems professional when remuneration is generated from teaching and guiding students on the path of Yoga, including the practices of pranayama, meditation, and asana. This study intends to determine whether professional yoga teachers contribute an economic value in terms of employment and income tax to the local economy of Cebu. This study used the quantitative research method. About ten professional yoga teachers certified by Yoga Alliance,

Vinyasa Yoga Academy, Mudra School, and World Peace Yoga School participated in the online survey. Economic evaluation tools such as break-even and cost-benefit analysis were applied to determine the cash flows generated between the investment (cost) incurred from acquiring the certification of a registered yoga teacher (RYT) and the earnings (benefit) generated from yoga classes conducted. It was discovered that a registered yoga teacher earns an average pay of Php165 or USD 2.9216 per hour per student derived from the 60/40 profit-sharing principle. Given the fixed cost of acquiring the RYT-200 certification and the estimated monthly earnings, part-time professional yoga teachers would need at least six months, and full-time would need at least two months to break even. The cost-benefit ratio indicates that the cash flows generated were viable since CBR >1; for each 1-peso value in the teacher's training certification and equipment costs, 2.07 peso benefits for part-time and 6.70 pesos for full-time were generated. Therefore, professional yoga teachers were expected to create incremental economic value contributions to the local economy of Cebu.

Keywords — Business, Yoga, Economic Value, Quantitative Method, Break-even and Cost-Benefit Analysis, Professional Registered Yoga Teacher

INTRODUCTION

The development of Yoga can be traced back 5,000 years ago to the Indus-Sarasvati civilization in Northern India until it was slowly refined and developed by the mystic seers who documented the practices and beliefs. Along with the discipline's development and spread, many names were described as gurus. Among the commonly known names is Maharishi Pantanjali, or "The Father of Yoga," which still strongly influenced most styles of today's modern Yoga. Apart from all the physical aspects of the practice, Yoga also delves into different disciplines and philosophies that assist practitioners in mastering the mind and body (Ancient Yoga Academy, n.d.). A yoga teacher is a fitness and wellness professional who leads group yoga classes (Indeed Editorial Team, 2019), teaches students how to perform various stretching poses, practice meditation, and promote mindfulness and overall well-being (Spiritual Touch Therapy, n.d.).

Approximately 54% of people begin Yoga to relieve stress, with 52% practicing to improve physical and emotional health. Over time, the discipline is being passed down, mostly from teacher to student, and became increasingly popular worldwide where sectarian Yoga organizations, nonsectarian classes, and programs like Yoga Alliance were founded solely to recognize yoga schools and teachers with effective business practices. Though Yoga originated in India,

many countries worldwide have claimed it as their own. About 300 million yoga practitioners are attending various classes worldwide. In comparison, only 100 thousand yoga practitioners were registered as Yoga teachers with the Yoga Alliance (Yogi Times, 2022). As Yoga has become increasingly mainstream, the value of the yoga market has grown beyond expectations. The yoga industry has remarkably contributed to the global economic market of \$80 billion worth, which is forecasted to reach \$66.2 billion by 2027 and is expected to have a compound annual growth rate of 9.6% from 2021 to 2027 (The Good Body, 2022).

Although Yoga has been around for decades, the evolution of the practice has created an industry of dedicated yoga teachers and practitioners. Back in the day, the Philippines lacked yoga studios and certified registered yoga teachers to cater to the rising number of individuals and groups wanting to practice Yoga. The first Yoga studio in Alabang was established in 2005 and has influenced many aspiring yoga practitioners. It has pushed the yoga craze to greater heights and produced a total population of 86 registered yoga teachers. Seven came from Metro Cebu, certified by the Yoga Alliance in the Philippines (Newswires, 2021). As time goes by, the popularity of Yoga in Metro Cebu has been well accepted as a lifestyle, and business has been expanded from a single group of classes inside the fitness gyms to various yoga classes in several studios across the city (Yoga Alliance, n.d.).

Today, from a peaceful and detached spiritual activity, Yoga has evolved into a growing industry, with practitioners and enterprises reaping the business status rewards. Presently, more and more people are shifting towards their health and well-being, and the Yoga industry offers practices and classes to sate these shifts (Yogi Times, 2022). This industry promotes each other, like how the Yoga industry causes the rise of spending on activewear and other healthy well-being resources. This trend has already reached the Philippines and is being observed offline and online, especially in Cebu (Zuckerman, 2020). There is undoubtedly a demand for connected products and services as the number of yoga practitioners grows. The yoga industry is estimated to be valued at about \$88 billion. By 2025, the yoga industry will be worth a staggering \$215 billion. This data demonstrates that the global yoga industry is expanding and that yoga trends are continuously diversifying (Yogi Times, 2022).

Several barriers to the yoga industry have been considered challenging, which could constitute potential explanations for the lack of primary data on total economic value contributions, such as employment and income. Further, the yoga industry is still part of the informal sector; hence a professional yoga teacher is classified as independent or self-employed. We address this gap by quantitatively investigating the wages or earnings of part-time and full-time

professional yoga teachers (RYT). Thus, our investigation may help researchers, stakeholders, and government agencies develop and compile the yoga industry statistics and data crucial to demographics and socio-economic underrepresented in both the yoga profession and yoga research.

FRAMEWORK

This research study intends to determine whether professional yoga teachers contribute an economic value in terms of employment and income tax to the local economy of Cebu. To our awareness, this is the first local economic value contribution report focused on the yoga industry. Figure 1 displays the schema of the economic and non-economic value of the yoga profession.

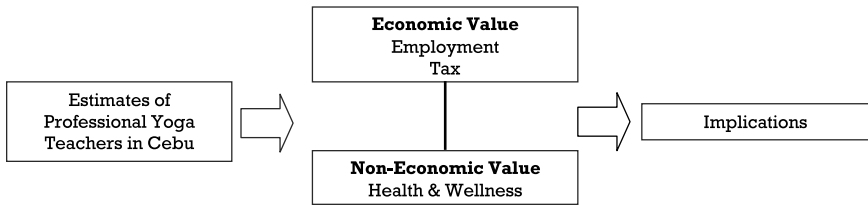


Figure 1. Value of the Yoga Profession

Presently, nine registered Yoga schools in the Philippines offer the minimum designation an aspiring yoga practitioner can enroll. Among the nine registered schools certified by Yoga Alliance, only the Mindful Yoga Cebu School offers the minimum 200-hour yoga teacher training in Metro Cebu, producing already 70 aspiring yoga teachers since 2020. A Registered Yoga Teacher (RYT) certificate is earned by yoga teachers whose internships and teaching experience meet the Yoga Alliance standards that are recognized internationally that stand as a marker of high quality, safe, accessible, and equitable yoga teaching (Yoga Alliance, n.d.).

An aspiring yoga practitioner must be certified from a comprehensive training curriculum before teaching Yoga to the general public to ensure a solid knowledge foundation for Yoga practice and philosophy. Much like how different associations oversee the standards for a specialized field, the Yoga Alliance maintains the minimum requirements for yoga teachers. Yoga Alliance is a nonprofit organization that tracks registered yoga teachers (RYTs) and registered yoga schools (RYSs). Granted with the minimum designation of RYT title, a

yoga teacher has completed a comprehensive program and is deemed fit to teach a yoga class. *Table 1*, presently, about seven registered yoga teachers are trained in Mindful Yoga Cebu School and certified by Yoga Alliance (Asheville Yoga Center, n.d.).

Table 1. Estimates of Professional Registered Yoga Teachers (RYT) in Cebu Certified by Yoga Alliance

| Certification | F | M | TOTAL |
|--------------------|---|---|-------|
| E-RYT 500 | 1 | 1 | 2 |
| RYT 200 | 3 | | 3 |
| RYT 500 | 1 | | 1 |
| E-RYT 200, RYT 500 | | 1 | 1 |
| TOTAL | | | 7 |

Exhibit 1 presents the various certification classifications registered with Yoga Alliance. Aspiring yoga practitioners can start with the minimum designation to earn an RYT200 certification by completing 200 hours of classroom training (Yoga Alliance, n.d.).

| Certification | Training Requirements | Teaching Requirements |
|---------------|--|---|
| RYT 200 | ✓ Completed a 200-hour teacher training with an RYS 200 that is registered with Yoga Alliance | None |
| RYT 500 | ✓ Completed a 500-hour teacher training with an RYS 500, or ✓ Completed a 200-hour teacher training with an RYS 200 plus an additional 300 hours of training with either the same RYS or a different RYS registered as an RYS 300 | ✓ Has at least 100 hours of teaching experience since completing training with an RYS 200 or RYS 500 *Advanced training is defined as training requiring participants to complete a 200-hour training. |
| E-RYT 200 | ✓ Completed a 200-hour teacher training with an RYS 200 | ✓ Has at least 1,000 hours of teaching experience since completing training with an RYS 200 ✓ Has taught for at least two years since completing training with an RYS 200 |

| | | |
|-----------|--|--|
| E-RYT 500 | <ul style="list-style-type: none">✓ Completed a 500-hour teacher training with an RYS 500, or✓ Completed a 200-hour teacher training with an RYS 200 plus an additional 300-hour teacher training with either the same RYS (if it is registered as an RYS 300) or a different RYS 300 | <ul style="list-style-type: none">✓ Has at least 2,000 hours of teaching experience since completing the training with an RYS 200 or RYS 500. Also, 500 of these hours must be taught after training with an RYS 300 or 500.✓ Has taught for at least four years since completing training with an RYS 200 or RYS 500. or✓ Meets Experienced Teacher Pathway criteria. *Advanced training is defined as training requiring participants to complete a 200-hour training. |
|-----------|--|--|

Exhibit 1. Yoga Alliance Certification Classification *Source: Teachers | Yoga Alliance. adapted from https://www.yogaalliance.org/Credentialing/Credentials_for_Teachers*

OBJECTIVES OF THE STUDY

This study intends to determine whether professional yoga teachers contribute an economic value in terms of employment and income tax to the local economy of Cebu.

Specifically, this research aims to:

1. Determine the demographic profiles of professional yoga teachers.
2. Analyze the economic value using the break-even and cost-benefit analysis.
3. Determine the implications of both the economic and non-economic value.

Table 2. Variables/Parameters for each Specific Objective

| Specific Objectives | Variables/Parameters |
|---|--|
| 1. Determine the demographic profiles of professional yoga teachers. | Demographic profiles: gender, age, educational attainment, years of teaching yoga. |
| 2. Analyze the economic value using the break-even and cost-benefit analysis. | Duration of classes, the average number of students, certification cost, equipment cost, wages or earnings, and employment status. |
| 3. Determine the implications of both the economic and non-economic value. | Employment, income tax, health and wellness perceptions, and strategies. |

METHODOLOGY

Before the study was conducted, an intent letter addressed to the owner of the Mindful Yoga Cebu School was submitted. An informed consent document was incorporated in the prepared online survey questionnaire conducted through google forms during the third quarter of 2021. About ten professional yoga teachers certified by Yoga Alliance, Vinyasa Yoga Academy, Mudra School, and World Peace Yoga School accepted and voluntarily participated in the survey.

This study was virtuously quantitative descriptive research in nature. However, due to the inadequate number of participants in the survey, a recorded in-depth interview was conducted through Microsoft Teams. About four of them willingly participated and further elaborated on their perception of employment opportunities, health and wellness, and strategies. The answers from the interview conducted were analyzed and presented using descriptive statistics. Most of the basic demographic and economic information was elicited using close-ended questions, which were further analyzed using economic evaluation tools: *cost-benefit and break-even analysis*. Lastly, data gathering and analysis were completed four months ago due to the precedented disaster event last December 2021 that restricted our access to essential services.

RESULTS AND DISCUSSION

Demographic profiles were determined to understand the economic value of professional yoga teachers, including gender, age, educational attainment, years of teaching, and teaching status. These demographics pose a critical factor affecting entrepreneurship, job creation, and innovation in the economic aspect (Almaden & Sombilon, 2020).

Table 3. The Demographic Characteristics of the Sample Studied

| n = 10 respondents | Frequency | Percentage (%) |
|-------------------------------------|-----------|----------------|
| Gender | | |
| Female | 9 | 90% |
| Male | 1 | 10% |
| Age | | |
| 26 - 35 years old | 8 | 80% |
| 36 - 45 years old | 1 | 10% |
| above 45 years old | 1 | 10% |
| Educational Attainment | | |
| Bachelor's degree (e.g., BA, BS) | 7 | 70% |
| Master's degree (e.g., MA, MS, Med) | 2 | 20% |
| Associate Degree (e.g., AA, AS) | 1 | 10% |
| Years of Teaching Yoga | | |
| 1 - 5 years | 5 | 50% |
| 6 - 10 years | 3 | 30% |
| less than a year | 2 | 20% |
| Teaching Status | | |
| Part-time Yoga Teacher | 8 | 80% |
| Full-time Yoga Teacher | 2 | 20% |

Most yoga practitioners in Metro Cebu, with 90%, were predominantly female. A Yoga in America Study conducted in 2016 by Yoga Journal and Yoga Alliance found that, over five years, the number of people practicing Yoga has grown from 20.4 to 36.7 million. The female and male ratio at a severely imbalanced 72% to 28% meant that women still dominated the class. Although the practice was designed for anyone, women still dominate Yoga despite both genders' health and wellness benefits. According to Cedric Bryant, chief exercise physiologist for the American Council on Exercise, women are drawn to Yoga because women are interested in the social aspects of working out and feel more comfortable with other people (Huang, 2018). Photos of women doing Yoga dominate yoga magazines and social media platforms like Facebook, Instagram, and Twitter accounts (Satchidananda Ashram-Yogaville, Inc., 2016).

The highest response rate was found in the age group of 26-35 (80%), ranging from 26-46 years old, with a mean age of 35. This result proved that most yoga practitioners are teaching at a mid-career age, supported by the studies in the US, in which 27% of the yoga age group range was between 30-39. In the Philippines,

a bachelor's degree is not required to teach Yoga. However, a study in the USA showed that 69% of yoga instructors were Bachelor's Degree holders, 14% of yoga instructors were Master's Degree holders, and 10.5 % were Associate Degree holders. The remaining were instructors with the educational attainment of a College Diploma or less (Park et al., 2018). Regardless of educational attainment, aspiring yoga practitioners must complete a specialized training or certificate program before becoming registered professional yoga teachers (Zippia, n.d.).

An analysis of data gathered in the US states that 67% of yoga teachers work less than 10 hours a week, and 37% work less than 5 hours a week. This data shows that the majority of Yoga teachers are teaching part-time. It was also stated that yoga teachers with 0 to 4 years of experience earned the most, around \$61,600 annually, while yoga teachers with 4 to 8 years of experience earned less with \$52,900 annually. Subsequently, yoga teachers that teach for more than eight years earn more with \$60,200 annually (Saal, 2019). It is speculated that newcomers expend more energy to earn more and that experienced yoga teachers are being paid more for their services in the long run (Yogabaron, n.d.).

Employment is created due to the Yoga industry's growth in Metro Cebu. As for the record, the Mindful Yoga Cebu School has continuously produced aspiring yoga teachers. In 2012, Yoga was one of the fastest-growing industries in the US. Information from IBIS World showed that from 2002 to 2012, the pilates and yoga industry grew on average 12.1% per year and was very resistant to the recession by still experiencing growth in 2008 and 2009. The yoga market has grown globally and is projected to reach \$66.2 billion by 2027 and is anticipated to have a compound annual growth rate of 9.6% from 2021 to 2027 (The Good Body, 2022).

Table 4. Yoga Studio Class Rate per Session

| Yoga Studios | Rate Per Session | Teacher's Salary (60/40 Rule) | Average Student Per Session |
|-----------------|------------------|-------------------------------|-----------------------------|
| Mindful Yoga | P250 | P150 shares per student | Five students |
| Bliss Yoga | P300 | P180 shares per student | Six students |
| Love Yoga World | P300 | P180 shares per student | Ten students |
| AVERAGE RATE | P283 | P170 shares per student | Seven students |

Through in-depth interviews, it has been validated that prior to the pandemic, the yoga teachers in Metro Cebu earned an average of Php 132 or USD 2.52 per student per hour studio rate. Since the pandemic protocols lifted, the yoga classes studio in metro Cebu has increased from Php150 to Php 250 per hourly session, leading to an average income share of Php 170 or USD 3.04. Through the social media platforms of the yoga studios, it has been observed, that

part-time yoga teacher spent an average of 1-4 hours a week, while full-time yoga teachers spent more than 5 hours a week. Presented in table 4 were the surviving registered yoga studio business in Cebu with their corresponding studio rate. An average studio rate per hour was based on the 60/40 profit-sharing principle. The 60% goes to the teacher's salary, while the 40% goes to the employer. It showed that the average session rate from the identified yoga studios and teachers' share per student was Php 170 or USD 3.04.

Effective June 14, 2022, the current minimum wage rates in region VII, Central Visayas, per wage order no. ROVII-23b for non-agriculture workers under Class A geographic area is Php 425 or USD 7.7299 for eight working hours per day. A regular corporate employee must work at least forty hours per week, while the average hours spent per week for part-time and full-time yoga teachers were only four and fifteen hours. With the introduction of the TRAIN Law in the Philippines, the minimum annual gross income taxed from an individual is Php 250,000 or a monthly gross income of Php 20,833.33 (Department of Labor and Employment-National Wages and Productivity Commission, 2022).

Under the labor code of the Philippines, employees are entitled to monetary benefits such as minimum wage, 13th-month pay, and overtime pay, among many others. In addition, the Labor Code also requires employers to become members of the PAG-IBIG Fund, Phil Health, and SSS and remit monthly contributions on behalf of their employees to these government offices. Furthermore, it must ensure that employees can access affordable house financing, health insurance, and social security benefits, as mandated by the law. However, in the case of the yoga industry, yoga teachers were not treated as corporate employees but rather as self-employed individuals who operate their businesses or trades and do not employ paid workers in the conduct of their economic activities. Moreover, the yoga teachers worked on a commission basis, with irregular working hours and unrequired employment contracts. Thus, yoga teachers do not receive government-mandated benefits or worker's compensation (Philippine Statistics Authority [PSA], n.d.).

Regardless of the employment status, wages from the studio vary depending on the number of students per class. Full-time yoga teachers have more class schedules than part-time, and the number of students is also affected by the quality of instruction that the teachers have offered them in the previous session or sessions from the one that recommended the class. Once teaching experience in the studio was established, professional yoga teachers were invited to conduct corporate or private classes at least once weekly in a resort, company events, and other wellness activities. Whether occasionally, yoga teachers receive much bigger earnings on average, from Php 1,000 to 1,500 or USD 17.96 to 26.94 hourly. However, not all yoga teachers receive such additional earning opportunities. Therefore, the equation excluded other corporate or private yoga class earnings

to achieve a rational annual earnings computation for both employment statuses presented in Table 5.

Table 5. Annual Earnings from Conducting Yoga Classes in Studio

| Employment Status | Studio (60/40) Wage | Number of Students per Session | Number of Sessions per Week | Estimated Monthly Earnings | Estimated Annual Earnings from Yoga Studio |
|-------------------|---------------------|--------------------------------|-----------------------------|----------------------------|--|
| Part-time | P 170.00 | 7 | 3 | P 14,280.00 | P 171,360.00 |
| Full-time | P 170.00 | 7 | 10 | P 47,600.00 | P 571,200.00 |

Comparing the result in Table 5, to qualify for income tax requirements, a professional teacher must at least earn an annual income of Php 250,000.00 (NWPC DOLE, 2022). However, based on the estimated annual earnings calculations, part-time yoga teachers did not qualify for the minimum wage bracket. In contrast, full-time yoga teachers qualify for the tax rate of 20 percent since their estimated annual earnings are above the minimum wage bracket. The yoga profession commenced when training and RYT-200 certification were acquired. The break-even analysis was applied to determine whether investing in the RYT-200 certification provides an economic value impact for those aspiring yoga teachers. The break-even point analysis determines the number of months a professional yoga teacher could generate revenue to cover the total cost of acquiring the RYT-200 certification, valued at P78,000.00. *Break-even equation: Number of Months = Certification Cost / Estimated Monthly Earnings*

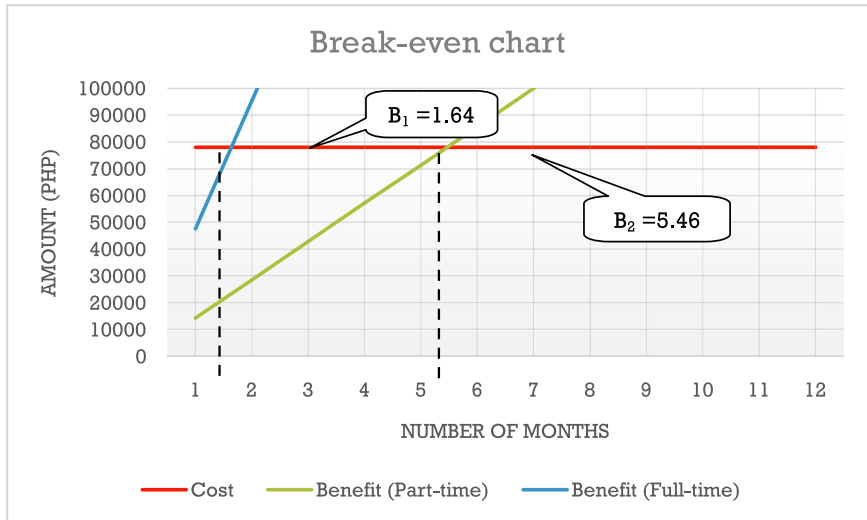


Figure 2. Break-Even Point

Therefore, given the fixed cost of acquiring the RYT-200 certification and the estimated monthly earnings, the part-time professional yoga teacher would need to teach yoga classes with at least seven students and three sessions per week for 5.46 or approximately six months. At the same time, a full-time professional yoga teacher would need at least seven students and seven sessions per week for 1.64 or approximately two months to break even.

Table 6. Total Net Income Comparison Between Manila-based and Cebu-based Yoga Teachers

| Manila-based Yoga Teacher Rate | | | | | |
|---------------------------------------|---|--|---|---|---|
| Average per hour rate of Yoga Teacher | Average per hour rate of Yoga Teacher per Month | Average Bonus of Yoga Teacher per Year | Total Net Income of Yoga Teacher per Year | Rate Difference Between Manila and Metro Cebu | % Rate Difference Between Manila and Metro Cebu |
| P 173.66 | P 22,360.83 | P 5,526.00 | P 268,330.00 | P 96,970.00 | P 68.86% |
| P 173.66 | P 33,565.79 | P 5,526.00 | P 402,789.50 | P(168,410.50) | P141.81% |

Table 7 compares the annual total net income between Manila-based and Cebu-based yoga teachers. The average yoga teacher’s gross salary in Manila,

Philippines, is Php 361,203 or USD 6,877.31 per annum or an equivalent hourly rate of Php 174 or USD 3.313, which is 4% higher (+Php 12,886) than the average yoga teacher's salary in the Philippines (Salary Expert, 2022). In addition, aside from the salary, the yoga teacher in Manila receives an average bonus of Php 5,526 or USD 105.22. Salary estimates are based on salary survey data collected directly from employers and anonymous yoga teachers in Manila, Philippines. An entry-level yoga instructor with 1-3 years of teaching experience earns an average salary of Php 268,330 or USD 5,109. Conversely, a senior-level yoga instructor with more than eight years of yoga teaching experience earns an average salary of Php 444,376 or USD 8,460.92. A part-time yoga teacher showed an annual net income rate of 63.86%, while a full-time yoga teacher showed 141.81%. The comparison revealed a considerable gap between part-time Cebu teachers and Manila teachers, but full-time Cebu teachers earn more than the average Manila teachers. On average, from the survey of 80% of part-time teachers and 20% of part-time teachers in Metro Cebu, the average annual earnings is around P 251,328.00 or \$ 4,496.36, which is below the average income of yoga teachers in Manila. One obvious evidence to be considered is the rising cost of living in which Manila was noted to be expensive to live versus the Cebu province. Thus, salaries of yoga teachers in Manila are expected to be higher to sustain a certain standard of living by affording expenses such as housing, food, healthcare, and, most importantly, taxes.

| Type | Cost range | Mid range | Time |
|-----------------|-------------------|-----------------|--|
| 200 hours | \$1,000 and up | \$1,000-\$3,000 | 3 - 5 months |
| 500 hours | \$1,000 and up | \$1,000-\$3,000 | 6 months or more, 500 hours refers to total hours. It can be completed after a 200-hours certification by completing a 300-hour training |
| Specializations | \$75 and up | \$150-\$300 | Less than a week. Specializations can be completed on their own and include children's yoga, stand up paddle board yoga or chair yoga |

Exhibit 2. Yoga Teacher Training Certification Cost

Source: Adapted from

<https://www.bizinsure.com/yoga-instructor-certification-cost-and-analysis/>

Exhibit 2 shows the essential facts and figures on what yoga practitioners can spend on a yoga certification. As with any profession, becoming a yoga instructor has costs. The cost of a yoga teacher certification is substantial. Choosing the best-accredited certificate that aligns with the aspirant’s budget and goals is one of the first and most important business decisions any yoga practitioners make as they embark on a yoga teaching career. The Philippines government does not regulate the yoga teacher training program. Therefore, the training certification varies in cost and content. Yoga Alliance is a United States-based nonprofit membership and trade organization of yoga teachers and professionals recognized worldwide. The cost of a teacher training certification ranges from about USD 1,000 to 3000, depending on the location. The aspiring yoga teachers are currently paying Php 78,000.00 or USD 1,473.11 for a 200-hour RYT certification. Aside from the accreditation, yoga teachers also spend their equipment expenses. In fact, according to the Yoga Journal and the Yoga Alliance, yoga practitioners spend \$16.8 billion on classes, accessories, and gear (BizInsure, 2018). Table 8 compares the costs incurred and expected rewards from undertaking the RYT 200-hour competency-based certification in Mindful Yoga Cebu School, accredited by Yoga Alliance for both employment statuses. The increasing values were based on the Philippines’ forecasted 2022 to 2026 inflation rate.

Table 6. Cost-Benefit Analysis

| | | Part-time Teacher | 2022 | 2023 | 2024 | 2025 | 2026 |
|---------|-------------------------|-------------------|-------------|-------------|------|-------------|------|
| | | Inflation Rate | 4.26% | 3.69% | | 3% | |
| Cost | Yoga Certification | | P 78,000.00 | P 80,878.20 | | P83,304.55 | |
| | Yoga Equipment | | P 4,800.00 | P 4,977.12 | | P 5,126.43 | |
| | Total Cost | | P 82,800.00 | P 85,855.32 | | P88,430.98 | |
| Benefit | Income from Yoga studio | | P171,360.00 | P177,683.18 | | P183,013.68 | |
| | Total Benefit | | P171,360.00 | P177,683.18 | | P183,013.68 | |
| | Cost Benefit Ratio | | 2.07 | 2.07 | | 2.07 | |
| | | Full-time Teacher | 2022 | 2023 | 2024 | 2025 | 2026 |
| | | Inflation Rate | 4.26% | 3.69% | | 3% | |
| Cost | Yoga Certification | | P78,000.00 | P 80,878.20 | | P83,304.55 | |
| | Yoga Equipment | | P4,800.00 | P 4,977.12 | | P5,126.43 | |
| | Total Cost | | P82,800.00 | P 85,855.32 | | P88,430.98 | |
| Benefit | Income from Yoga studio | | P571,200.00 | P592,277.28 | | P610,045.60 | |
| | Total Benefit | | P571,200.00 | P592,277.28 | | P610,045.60 | |
| | Cost Benefit Ratio | | 6.70 | 6.70 | | 6.70 | |

The cost-benefit ratio indicates that the cash flows generated are viable since $CBR > 1$ for part-time and full-time yoga teachers. Based on the present value of all benefits generated from acquiring the RYT 200-hour competency-based certification to the current value of all costs, it is evident that certification investment creates a more attractive return. This ratio can be interpreted as for each Php1 price in the yoga teacher's training certification and equipment, the expected peso benefits generated is Php 2.07 for part-time while Php 6.70 for full-time. Thus, yoga teachers are expected to create incremental value even until 2026.

The yoga industry in Metro Cebu is still developing; the rise of yoga studios means that the demand for the industry has also increased over time. The yoga industry has transitioned from traditional practice to diverse classes such as aerial, dance, and water yoga which the Mindful Yoga Cebu School pioneered. Yoga classes are also being offered in different resorts for their guest and those interested in walk-ins. Among these resorts is the five-star luxury Shangri-La Mactan Hotels and Resorts. The local yoga community has also garnered the attention of local newspapers like Sun Star and has given them exposure in one of their articles entitled 'Yoga for You: Finding Love, Wellness, and Bliss in the city' featuring the different yoga studios in the Cebu City such as Bliss Yoga Cebu, Love Yoga World, Asana Yoga + Movement, and YogaHub Cebu (Catan, 2019). The anticipated growth in the yoga industry has created an overwhelming response. Through the interview conducted, it was clearly emphasized how respondents viewed their careers shortly after acquiring the RYT 200-hour teacher's training certification. Table 9 presents the descriptive statistics of the respondent's perceptions of a yoga career; about 70% of the respondents perceive that a career will likely happen in the next six months after certification. Moreover, 10% of part-time teachers will likely reconsider focusing on their full-time job. Lastly, 20% are highly likely to engage in creating their yoga studio soon.

Table 7. Yoga Teacher Career Perception

| n = 10 respondents | Frequency | Percentage (%) |
|---|-----------|----------------|
| How likely is teaching Yoga after the RYT 200-hour certification will happen? | | |
| 1 - not likely at all | 0 | 0 |
| 2 - neutral | 3 | 30% |
| 3 – extremely likely | 7 | 70% |
| How likely will quitting Yoga and focusing on a full-time job happen? | | |
| 1 - not likely at all | 4 | 40% |
| 2 - neutral | 5 | 50% |
| 3 – extremely likely | 1 | 10% |
| How likely will creating a yoga studio business in Metro Cebu embark? | | |
| 1 - not likely at all | 1 | 10% |
| 2 - neutral | 7 | 70% |
| 3 – extremely likely | 2 | 20% |

Pursuing or quitting Yoga is subjective, with many factors to consider. At some point, every yoga teacher struggles with how much pay they receive, especially when paying the dues, and while starting, teachers primarily teach free classes to get experience. It would take them months or a year to achieve the new teacher wage, and they still have to run around the city to different studios to make ends meet, and some work other jobs and constant hustle. Full-time employment offers more benefits and insurance to the employee than part-timers. These benefits and insurances may include medical insurance, paid leave, and standard monthly rates. It may be why yoga teachers lean heavily towards their full-time job and work as part-time yoga teachers instead. Starting a yoga studio could be a whole new experience for an individual. Though it is a rising market in the economy, many obstacles persist in the current environment to have a thriving yoga studio. These obstacles come from hiring the wrong staff, having no business plan, spending too much on the wrong location, and neglecting the marketing of the yoga studio (Glofox, 2019).

The yoga teachers viewed their yoga practice as a hobby and discipline rather than making it their primary source of livelihood. Based on the interview, we have discovered that their primary intention of acquiring the RYT 200-hour certification is merely to understand and learn its anatomy and physiology, yoga techniques and methodologies, and history and philosophy. Many yoga teachers attest that their passion is to help others reach their goals by providing them with

the right tools to enhance their way of life. Yoga teachers provide education on a complete system of self-care that includes movement, stretching, breathing, mindfulness, and even what to eat. It is a gratifying and beneficial profession for yoga teachers when they know they play a significant part in improving students' overall health and consciousness. At the same time, financial rewards are only their secondary motive (McCullough, n.d.).

Furthermore, the increasing number of yoga practitioners in Metro Cebu offers potential opportunities at par with the yoga market in the capital region of the Philippines through standardizing yoga teacher qualifications. Certified yoga teachers are expected for continuing education requirements. The Yoga Alliance requires a 45-hour of teaching over three years and a 3-hour of training over the same time. Table 10 shows the plans they want to achieve after acquiring the RYT 200-hour competency-based certification. Leading the rank is the specialization of the yoga discipline.

Table 8. Yoga Teacher Future State

| n = 10 | Frequency | Ranking |
|---|-----------|-----------------|
| Specialize Yoga Discipline | 4 | 1 st |
| Upgrade Certification higher than RYT-200 | 3 | 3 rd |
| Teach Yoga Abroad | 2 | 2 nd |
| Venture into the Yoga business | 1 | 4 th |

About seventeen major yoga disciplines are being taught and practiced in Modern America and around the world are offered at most yoga studios such as Hatha, Vinyasa, Iyengar, Ashtanga, Anusara, Power, Bikram, Restorative, Kundalini, Ananda, Forrest, Yin, Kripalu, Prenatal or Post-natal, Jivamukti, Yoga Nidra, and Partner Yoga and followed by teaching Yoga abroad. Because of the outburst in popularity, yoga teachers could find opportunities to teach around the world, particularly in places with high tourism and booming hospitality industries. The third is upgrading certification, and the last on the rank is to venture into a yoga studio business which may vary depending on the circumstances and compliance.

The growth of the population of yoga practitioners in Metro Cebu offers room for possible programs that can be presented in the market to help promote and continue the industry's growth in Metro Cebu. The respondents have selected that yoga studios should expand customer reach via online and offline means and have to conduct events regularly. These strategies are followed by standardizing teacher qualifications in the industry since the yoga industry remains unregulated and unlicensed. The yoga studios must establish minimum requirements for yoga

teachers. Among others, gyms, fitness studios, and health centers must also adopt regulations to add value, business credibility, and competitive advantage.

Table 9. Strategies That The Respondents Think Will Help Promote The Yoga Industry In Cebu

| | Frequency | Ranking |
|--|-----------|-----------------|
| Standardize teacher qualification | 8 | 2 nd |
| Offer a flexible yoga schedule | 8 | 2 nd |
| Expand customer reach (Online & Offline) | 9 | 1 st |
| Conduct events regularly | 9 | 1 st |
| Offer varied types of classes | 7 | 3 rd |
| Utilize digital platform | 8 | 2 nd |
| Organize Yoga community outreach | 7 | 3 rd |
| Offer a scholarship to yoga teachers | 6 | |
| Partnership with international yoga schools | 6 | |
| Offer competitive professional fee | 5 | |
| Offer yoga teacher exchange and study abroad | 4 | |

Table 9 presents a few strategies suggested by the respondents to expand the influence of the yoga practice, increase its students, and gain more income. One prioritized strategy was promoting the yoga business on offline and online marketing platforms authentically and effectively. Teaching yoga in today’s market is challenging. Thus, with the right marketing strategies in place, such as knowing the students, updating the websites, getting listed, hosting special events, posting videos on social media, growing the email list, partnering with local businesses, supporting a worthwhile cause, creating a VIP program, and encouraging students to bring friends may effectively gain more students. Another strategy highlighted the importance of influencing the community to help the yoga business stand out from competitors and increase retention by hiring certified yoga instructors and promoting them (Wentley, 2021). Standardizing the yoga teacher certification credentials supports and fosters excellent quality, safe, accessible, and equitable yoga teaching. These standards both promote the advancement of knowledge in the profession of yoga teaching and an ethical commitment toward a higher level of Yoga for the members and the broader yoga community (Yoga Alliance, 2021).

The fitness industry in the Philippines has developed a lot over the decades. However, the recent pandemic changed the lifestyle as well as the change of fitness. In this ever-changing world, many fitness enthusiasts wish to become fitter and more robust, so niches like Yoga have become popular in the country.

Yoga teachers who complete the minimum certification requirement may work as yoga instructors or engage with the yoga studio business. However, the latter may need to consider the license, equipment, and accessibility funds, among others. Those who choose to teach Yoga instead may need to consider its economic value, such as income tax contribution. Taxes are a little more complicated if the employment type is not established. However, professional yoga teachers in Metro Cebu are classified as independent or self-employed. Income is rightly dependent upon the profits derived from the services the business's yoga studio produces (Filipino Wealth, n.d.). According to the PSA, the second-largest class of workers in the country are self-employed. They were provided with the competitive income projections that professional yoga teachers may generate from handling both classes in the studio and corporate engagements. Compared to the standard public school Teacher 1 salary grade, which is P23,877, part-time yoga teachers earn less, with an average monthly earning of P14,280 (Adrian, 2022).

Meanwhile, full-time professional yoga teachers with an average monthly earning of P47,600 have a comparable salary grade to an Associate Professor 1 salary grade of P48,313 (Letpasser.com). It is just that self-employed yoga teachers would be subjected to comply with the tax regulations at a 20% tax rate. Thus, based on the estimated monthly earnings, full-time professional yoga teachers are expected to contribute Php 6,066.75 monthly withholding tax to the local economy of Cebu. Hence, the TRAIN law's introduction has incentivized starting a Yoga studio as it has increased its VAT threshold exemption to Php 3,000,000 from Php 1,500,000 (Moneywise, n.d.).

Whether it be regular or part-time employment, yoga teacher provides an alternative way to earn a living, especially those who can combine healthy living, reduced stress levels, and a sense of community. In the yoga profession, certifications are essential in ensuring the quality of one's skill, and it may be a certification that anyone can achieve. It helps perform the task with quality output and confidence from the students and the industry. Pursuing the yoga teacher's training certification provides a wholesome experience and gains a lot of insightful lessons. Choosing Yoga as a profession might not sound attracting to the ears or satisfying enough to quite the stereotypes. Some perceived it as always challenging to look beyond the typecast and do something different and unusual. However, times are continuously changing at a steep rate, and so is the employment market. Regions like Africa, European Union, and the Asia Pacific are expected to boom in the yoga industry and many job roles for aspiring yoga teachers and students. Nowadays, it is prevalent to find any corporate position earning a big salary and living their dream life, but finding a career in the yoga

industry is very satisfying once the profession has been built and matches the soul. It is evident that the yoga teacher profession not only gives freedom to conduct classes that align its terms and ethics it also associates the students on a spiritual level. Unlike the usual corporate job roles, teaching yoga is a soul-satiating experience that allows the yoga teacher to perform a more profound practice of meditation as a divination tool to help people heal from their traumas and insecurities and rise high in life. With the right career path, consistency, and yoga teacher's training certification standardization promotes a favorable implication for the development of professional growth opportunities such as a therapist, counselor, personal trainers, and even researchers in the areas of health and wellness that are more than worth in the employment market (Hartman & Andzulis, 2019).

CONCLUSION

A professional yoga teacher is recognized if training certification like RYT-200 hours is completed. Back in the day, the Philippines lacked yoga studios and certified registered yoga teachers to cater to the rising number of individuals and groups wanting to practice Yoga. However, today, the Mindful Yoga Cebu School, certified by Yoga Alliance, has continually produced more aspiring yoga teachers in Metro Cebu. In this research study, it has been verified that women still dominate the yoga practice. Also, the age group that most yoga practitioners are teaching at a mid-career. Education attainment is not strictly required since specialized training or certificate programs are given to those who desire to chase a career in the yoga industry regardless of educational background.

Moreover, it is noted that professional yoga teachers' employment is classified as independent or self-employed, depending on the varying number of teaching hours and students derived from handling studio and corporate classes. Hence, most rely on their corporate jobs while working part-time in Yoga. It has been observed, too that part-time yoga teachers spent an average of 1-4 hours a week, while full-time yoga teachers spent more than 5 hours a week. Based on the derived 60/40 profit-sharing principle, it showed that yoga studio rates range to an average of Php 283 or USD 5.06 per session, while the yoga teacher gets an average of Php 170 or USD 3.04 per student per session. In addition, both part-time and full-time yoga teachers in Metro Cebu can earn around P251,328.00, which should make the profession, in general, contribute to the economy of Metro Cebu, and the total return on investment takes around 1.64 months to 5.46 months depending on the varying number of students attending the yoga class and the number of sessions that a yoga teacher handles.

On the other hand, the cost-benefit ratio indicates that the cash flows generated are viable since CBR >1 for part-time and full-time yoga teachers. This ratio means that for each Php1 price in the yoga teacher's training certification and equipment, the expected peso benefits are Php 2.07 for part-time and Php 6.70 for full-time. Thus, yoga teachers are expected to create incremental value even until 2026. The anticipated growth in the yoga industry has created an overwhelming response. Most respondents perceive that a yoga career will likely happen after completing the teacher's training certification. It has been understood that the primary intention of acquiring the RYT-200 hours teacher training certification is merely to understand yoga practice's concepts, history, and complexities rather than making it their primary source of income. Establishing the right career path, consistency, and standardized yoga teacher's training certification promotes a favorable implication for the development of professional growth opportunities in Metro Cebu.

There were a few limitations of this study. The ten respondents were considered the sample size of the entire population of professional yoga teachers in Metro Cebu, which is relatively insignificant for generalization. The larger sample size provides more precise results in determining the average income, costs incurred, and the perception of yoga teachers. Therefore, it is recommended that research in this area can be further extended and plan to increase the sample size and contribute with more general results regarding the economic contributions of the professional yoga teachers to the local economy of Metro Cebu.

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