

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

NINETEENTH CONGRESS
2nd Regular Session

House Bill No. **8972**



**Introduced by Representatives ERWIN T. TULFO
EDVIC G. YAP, JOCELYN P. TULFO, ERIC YAP,
and RALPH WENDEL P. TULFO**

EXPLANATORY NOTE

The fundamental purpose of this bill is to introduce measures that promote the employment and engagement of senior citizens within the private sector, enhancing their quality of life while recognizing their invaluable contributions to society. The proposed legislation seeks to bridge the gap between skilled and experienced senior citizens and the demands of private companies. The bill mandates private companies with at least 100 employees shall employ qualified senior citizens and offers tax incentives as an encouragement for compliance.

As the aging population constitutes a significant segment of our society, possessing a wealth of experience, skills, and knowledge that can significantly contribute to the nation's progress. Unfortunately, senior citizens often face challenges in terms of employability due to biases and misconceptions regarding their capabilities and productivity. This bill addresses this issue by fostering an inclusive workforce environment that values the contributions of senior citizens.

Private companies with at least 100 employees are required to employ qualified senior citizens for at least 1% of their workforce. The determination of qualification shall be based on the senior citizen's skills, qualifications, and capacities suitable for specific job positions. This mandatory employment initiative aims to capitalize on the diverse skills possessed by senior citizens.

The bill proposes incentives for private companies that hire qualified senior citizens, including tax deductions from the senior citizens' compensation. These incentives aim to promote senior citizen participation, diversity, and inclusivity in the workforce. The legislation aligns with the government's commitment to seniors' rights, engagement, and dignified employment opportunities, acknowledging their contributions and potential for further national progress.

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



ERWIN T. TULFO



EDVIC G. YAP



JOCELYN P. TULFO



ERIC YAP



RALPH WENDEL P. TULFO

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AN ACT

EXPANDING THE POSITIONS RESERVED FOR QUALIFIED SENIOR CITIZENS, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 9994, AS AMENDED, OTHERWISE KNOWN AS "AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO SENIOR CITIZENS," , PROVIDING INCENTIVES THEREFOR, AND FOR OTHER PURPOSES

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

SECTION 1. Section 5 of Republic Act No. 9994, otherwise known as "An Act Granting Additional Benefits and Privileges to Senior Citizens, Further Amending Republic Act No. 7432, As Amended, otherwise known as "An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits, and Special Privileges and for other Purposes", is hereby amended to read as follows:

" SECTION 5. Government Assistance. – The government shall provide the following:

(a) Employment

"Senior citizens who have the capacity X X X

AT LEAST ONE PERCENT (1%) OF ALL THE POSITIONS IN THE GOVERNMENT AGENCIES, OFFICES OR CORPORATIONS SHALL BE RESERVED FOR QUALIFIED SENIOR CITIZENS.

PRIVATE CORPORATIONS WITH MORE THAN ONE HUNDRED (100) EMPLOYEES SHALL RESERVE AT LEAST ONE PERCENT (1%) OF ALL POSITIONS FOR QUALIFIED SENIOR CITIZENS.

PRIVATE CORPORATIONS WITH LESS THAN ONE HUNDRED (100) EMPLOYEES ARE HIGHLY ENCOURAGED TO RESERVE POSITION(S) FOR QUALIFIED SENIOR CITIZENS.

Private entities X X X''

SEC. 2. *Qualified Senior Citizens.* – In addition to the qualifications set forth by the employer for the reserved positions for the qualified SCs, the qualified SCs shall also be able to provide legitimate proof of disability apart from the Senior Citizen Identification Card (ID) issued by the Local Government Unit.

SEC. 3. *Incentive to Private Corporations.* – Private corporations who employed the required threshold of qualified SCs shall be entitled to tax credits to be deducted from their gross income in accordance with the National Internal Revenue Code, as amended, and the rules of the Bureau of Internal Revenue. For this purpose, the Department of Trade and Industry shall evaluate the compliance of private corporations in the required practice of employment hiring.

SEC. 4. *Implementing Rules and Regulations.* – The Bureau of Internal Revenue in coordination with the Department of Trade and Industry shall promulgate the rules and regulations for the effective enforcement of the provisions of this Act.

SEC. 5. *Separability Clause.* – In case any provision or any part thereof is declared unconstitutional, the other provisions not so declared and affected shall remain in force and effect.

SEC. 6. *Repealing Clause.* - All decrees, executive orders, rules, and regulations, or parts thereof, inconsistent with the provisions of this Act are hereby deemed repealed, or modified accordingly.

Sec. 7. *Effectivity Clause* - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or at least two (2) newspapers of general circulation.

Approved,