



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

TWENTIETH CONGRESS  
First Regular Session

House Bill No. 154



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Introduced by **REPRESENTATIVE GERALD CLOYD ALEXIS V. GALANG**

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### EXPLANATORY NOTE

In 2020, 8.5% of the household population, or 9.22 million people, were senior citizens aged 60 and over, and this is expected to rise to nearly 19% by 2050, according to the Philippine Statistics Authority (PSA). This shift, caused by fewer births and longer lifespans, means the country must now focus on using the skills of older workers while improving support systems like healthcare, pensions, and accessible infrastructure.


This aging trend has wide-ranging effects. While older adults contribute significantly to families, culture, and the economy, their growing numbers put pressure on systems built for younger people. Without action, problems like poverty among the elderly (affecting 1.5 million Filipinos aged 60+ in 2021, per PSA), insufficient pensions, and lack of age-friendly healthcare will worsen, increasing social inequality.

A comprehensive Magna Carta for Senior Citizens is being introduced to better support this aging population. This initiative aims to create a strong legal framework that brings together and strengthens existing laws, programs, and support, ensuring seniors have enforceable rights and benefits instead of scattered policies. Designed for the specific needs of older adults, the Magna Carta guarantees dignified access to essential services and opportunities. This approach empowers seniors, enabling them to actively participate and thrive in society, rather than just being protected.

The Magna Carta enhances the Senior Citizens Act of 2010 and other laws by introducing new measures for evolving senior needs: better healthcare, increased social protection, and greater community engagement support.

This bill upholds social justice and human rights, recognizing seniors' contributions and the state's duty to protect them. The Magna Carta of Senior Citizens is our commitment to ensuring older people live with dignity, security, and fulfillment. Given the urgent need to address challenges facing our aging population.

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

  
**GERALD GALANG**  
2<sup>nd</sup> Legislative District, City of Valenzuela



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**AN ACT  
PROVIDING FOR THE MAGNA CARTA OF SENIOR CITIZENS**

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

**TITLE  
GENERAL PROVISIONS**

**CHAPTER I  
BASIC PRINCIPLE**

**SECTION 1. Title.** — This Act shall be known and cited as the "Magna Carta of Senior Citizens. "

**SEC. 2. Declaration of Policy** - As provided in the Constitution of the Republic of the Philippines, it is the declared policy of the State to promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living and an improved quality of life. In the Declaration of Principles and State Policies, Article II, Sections 10 and 11, it is further declared that the State shall provide social justice in all phases of national development and that the State values the dignity of every human person, guaranteeing full respect for human rights.

Article XIII, Section 11 of the Constitution provides that the State shall adopt an integrated and comprehensive approach to health development, which shall endeavor to make essential goods, health, and other social services available to all the people at an affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women, and children. Article XV, Section 4 of the Constitution further declares that it is the duty of the family to take care of its elderly members, while the State may design programs of social security for them.

The grant of the rights and privileges for senior citizens shall be guided by the following principles:

1. To acknowledge the fundamental rights of senior citizens, ensuring their equal access to government services, discounts, and privileges in recognition of their invaluable contribution to society;
2. To recognize the rights of senior citizens to take their proper place in society and make it a concern of the family, community, and government;
3. To promote inclusivity, equity, and accessibility to goods and services to enable senior citizens, through standardized benefits and incentives, to enjoy adequate social services, decent standard of living, and improved quality;
4. To adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole, provide services and activities beneficial to senior citizens,

their families and the communities they serve, and establish community-based health and rehabilitation, educational and socio-economic programs for all senior citizens;

5. To extend assistance to the elderly citizens through programs of social security, and promote the right to health and safety of senior citizens through a social care and security program;
6. To provide a comprehensive health care and rehabilitation system for disabled senior citizens to foster their capacity to attain a more meaningful and productive ageing.;
7. To give full support to the improvement of the total well-being of the elderly and their full participation in society, considering that senior citizens are an integral part of Philippine society;
8. To motivate and encourage the senior citizens to contribute to nation-building;
9. To recognize the important role of the private sector in the improvement of the welfare of senior citizens and to actively seek their partnership; and
10. To encourage their families and the communities they live with to reaffirm the valued Filipino tradition of caring for the senior citizens.

**SEC. 3. Coverage.** — This Act shall cover all resident citizen of the Philippines at least sixty (60) years and above, and to the extent herein provided, departments, offices and agencies of the National Government and nongovernment organizations involved in the attainment of the objectives of this Act.

**SEC. 4. Definition of Terms.** — For purposes of this Act, these terms are defined as follows:

1. *Employer* refers to any person or entity that employs individual, including government agencies, private companies, and non-profit organizations;
2. *Employment* refers to the situation where senior citizen is being employed to perform either menial, professional, managerial or administrative work and is paid salaries by the employer as compensation for services rendered;
3. *DSWD* refers to the Department of Social Welfare and Development that is mandated under Executive Order No. 15, series of 1998 to provide assistance to local government units (LGUs), non-government organizations (NGOs), national government agencies (NGAs), peoples organization (POs), and other members of civil society in effectively implementing programs, projects and services that will alleviate poverty and empower disadvantaged individuals, families and communities for an improved quality of life;
4. *Senior citizen or elderly* refers to any resident citizen of the Philippines at least sixty (60) years old;
5. *Geriatrics* refers to the branch of medical science devoted to the study of the biological and physical changes and the diseases of old age;
6. *Lodging establishment* refers to a building, edifice, structure, apartment or house including tourist inn, apartelle, motorist hotel, and pension house engaged in catering, leasing or providing facilities to transients, tourists or travelers;
7. *Medical Services* refer to hospital services, professional services of physicians and other health care professionals and diagnostics and laboratory tests that the necessary for the diagnosis or treatment of an illness or injury;
8. *Dental services* to oral examination, cleaning, permanent and temporary filling, extractions and gum treatments, restoration, replacement or repositioning of teeth, or alteration of the alveolar or periodontium process of the maxilla and the mandible that are necessary for the diagnosis or treatment of an illness or injury;
9. *DOH* refers to the Department of Health which is mandated to oversee the implementation of policies and programs at the regional level and in the retained health facilities within the region, handle the enforcement of health regulatory policies and directly relate to LGUs, NGOs, POs and the private sector in the development of local health systems, extension of technical and other kind of assistance in the field of health;
10. *Nearest surviving relative* refers to the legal spouse who survives the deceased senior citizen: Provided, That where no spouse survives the decedent, this shall be

- limited to relatives in the following order of degree of kinship: children, parents, siblings, grandparents, grandchildren, uncles and aunts;
11. *NCSC* refers to the National Commission of Senior Citizens that is mandated under RA 11350, to promote the advocacy of and collaborate between different stakeholders and senior citizens (SCs) to ensure the effective implementation of various programs and services, particularly on the development of SCs and advancing their health, and well-being, and ensuring a supportive and enabling environment for the elderly;
  12. *Home health care service* refers to health or supportive care provided to the senior citizen patient at home by licensed health care professionals to include, but not limited to, physicians, nurses, midwives, physical therapist and caregivers;
  13. *Indigent senior citizen*, refers to any elderly who is frail, sickly or with disability, and without pension or permanent source of income, compensation or financial assistance from his/her relatives to support his/her basic needs, as determined by the National Commission of Senior Citizens (NCSC) in consultation with the Department of Social Welfare and development (DSWD);
  14. *Medical Needs* refers to “medical necessity.” These are services that are provided for the diagnosis, treatment, cure, or relief of a health condition, illness, injury, or disease; and except for clinical trials that are described;
  15. *Optical Needs* refers to the needs of senior citizens to aid their visuals/vision;
  16. *Public Transportation* means transportation by air, land and sea that provides the public with general or special service on a regular and continuing basis;
  17. *Regular Support from the Family* refers to the material and/or financial support being provided on a regular basis to the senior citizen by any family member or relative, and;
  18. *TESDA* refers to the Technical Education and Skills Development Authority mandated to manage and supervise technical education and skills development (TESD) in the Philippines. It was created by virtue of Republic Act 7796, otherwise known as the “Technical Education and Skills Development Act of 1994”. The said Act integrated the functions of the former National Manpower and Youth Council (NYMC), the Bureau of Technical-Vocational Education of the Department of Education, Culture and Sports (BTVE-DECS) and the Office of Apprenticeship of the Department of Labor and Employment (DOLE).

## TITLE II RIGHTS AND PRIVILEGES OF SENIOR CITIZENS

### CHAPTER I EMPLOYMENT

**SEC. 5. Employment of Senior Citizens.** – Senior citizens who have the capacity and desire to work, or be re-employed, shall be provided information and corresponding services of available job opportunities by the Department of Labor and Employment (DOLE), through the Public Employment Service Offices, to enable them to be productive members of society. The terms of employment shall conform with the provisions of the Labor Code, as amended, and other laws, rules, and regulations.

**SEC. 6. Employment Program for Senior Citizens.** – All government agencies and private entities shall institute an employment program that shall promote the general welfare and well-being of senior citizens and ensure access to employment opportunities to those who have the qualifications, capacity and interest to be employed. The employment opportunities shall include but not limited to clerical or secretarial works, consultancy, cleaning or janitorial services, event organizing, teaching, kitchen help, sales assistance, business process outsourcing and other jobs or volunteer works not otherwise prohibited by law.

**SEC. 7. Employment Program Monitoring.** – The Civil Service Commission (CSC) and the DOLE shall co-lead the implementation and monitoring of employment programs created and intended for senior citizens.

**SEC. 8. Training Programs for Senior Citizens.** – The NCSC, in consultation with the TESDA, shall design and implement training programs that shall provide senior citizens with vocational skills to enable them to obtain gainful employment or engage in livelihood activities.

**SEC. 9. Incentives for Private Entities.** – Private entities that shall employ senior citizens as employees, upon the effectivity of this Act, shall be entitled to an additional deduction from their gross income equivalent to twenty-five percent (25%) of the total amount paid as salaries, wages, benefits, and trainings provided to senior citizens. Provided, however, that such employment shall continue for a period of at least six (6) months: Provided, further, That the annual income of the senior citizen does not exceed the latest poverty threshold as determined by the National Statistical Coordination Board (NSCB) of the National Economic and Development Authority (NEDA) for that year.

**SEC. 10. Exemption from Training Fees.** – Senior citizens shall be exempted from training fees for socio-economic programs conducted by private and government agencies.

**SEC. 11. Budget Allocation for Senior Citizen Training.** – All government offices and Local Government Units (LGU) shall allocate budget for training programs for their respective senior citizen employees and personnel.

**SEC. 12. Prohibited Acts of Discrimination.** – The Following are prohibited acts by employers:

- (a) Discrimination in hiring, promotion, job advertisement and benefits of senior citizens is prohibited except as Bona Fide Occupational Qualification if age is a necessary qualification for a particular job such as physical or performance-related criteria, is allowed if reasonably justified;
- (b) Deny any employee's or worker's promotion or opportunity for training because of old age;
- (c) Forcibly lay off an employee or worker because of old age; or
- (d) Impose early retirement on the basis of such employee's or worker's age.

## **CHAPTER II HEALTH**

**SEC. 13. Health Care Service.** – The DOH, in coordination with LGUs, as well as Non- Governmental Organizations (NGOs) and Private Organizations (POs) for senior citizens, shall institute a national health program, that includes a comprehensive nutrition and wellness program, and shall provide an integrated health service for senior citizens. It shall train community-based health workers among senior citizens and health personnel to specialize in geriatric care and health problems of senior citizens. The national health program for senior citizens shall, among others, be harmonized with the National Prevention of Blindness Program of the DOH.

**SEC. 14. Provision of Senior Citizens' Ward.** – Throughout the country, there shall be established a "senior citizens' ward" in every government hospital. This geriatric ward shall be for the exclusive use of senior citizens who are in need of hospital confinement by reason of their health conditions. However, when urgency of public necessity purposes so require, such geriatric ward may be used for emergency purposes, after which, such "senior citizens' ward" shall be reverted to its nature as geriatric ward.

**SEC. 15. Home and Community Care Services.** – The NCSC, in coordination with the DSWD and DOH, shall create a national program for the furtherance of home care support services for senior citizen. The program shall provide social preparation across all sectors and target communities to enhance interest in home and community care approach.

**SEC. 16. Senior Citizen Care Program.** – There shall be created a program that shall provide intervention based on a helping plan which focuses on the assessment and

enhancement of Home Care, Respite Services, Physical Fitness Program, Kinship Care, Palliative Care and Spiritual Services. The NCSC as mandated by Republic Act 11350, in collaboration with DSWD, shall provide the LGUs with technical assistance through coaching in terms of program monitoring, mentoring and skills enhancement of all interested parties and volunteers that may be formed as a result of this Act.

**SEC. 17. Primary Care.** – This Act recognizes the family as the immediate carer of senior citizen. The NCSC shall hereby establish a program for reintegration of abandoned, neglected, frail, abused and exploited senior citizen to the nearest surviving relative, Provided, that the said relative has the capacity and means to support and provide for the senior citizen as deemed and certified by the NCSC.

The NCSC shall provide technical and financial support to the nearest surviving relative of the senior citizen thru the Assistance to Individuals in Crisis Situations (AICS) at the onset of the reintegration. Vocational training specifics and collaborative implementation of primary care shall be provided by NCSC and DOH.

**SEC. 18. Establishment of New Residential Care Facilities.** – There shall be established in every congressional district, a residential care facility to serve abandoned and homeless senior citizen, to be built by the LGUs concerned in cooperation with the NCSC and shall be jointly operated and maintained by the LGU, DSWD and DOH.

**SEC. 19. Other Health Care Privileges.** – The granting of twenty percent (20%) discount and exemption from the value -added tax (VAT) to the following:

- (a) Free medical and dental services, diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, in all government facilities, subject to the guidelines to be issued by the DOH in coordination with the PhilHealth;
- (b) The DOH shall administer free vaccination against the influenza virus and pneumococcal disease for indigent senior citizen patients.
- (c) The exemption from the Value-Added Tax (VAT) and the provision of a twenty percent (20%) discount shall apply to the following:
  - i. On the purchase of prescription and non-prescription medicines and drugs, vitamins and minerals supplements and food for medical purposes, medically prescribed by a physician, including the purchase of influenza and pneumococcal vaccines, and such other essential medical supplies, accessories and equipment to be determined by the Department of Health (DOH). "The DOH shall establish guidelines and mechanism of compulsory rebates in the sharing of burden of discounts among retailers, manufacturers and distributors, taking into consideration their respective margins;
  - ii. On the professional fees of attending physician/s in all private hospitals, medical facilities, outpatient clinics and home health care services;
  - iii. On the professional fees of licensed professional health providing home health care services as endorsed by private hospitals or employed through home health care employment agencies; and
  - iv. On medical and dental services, diagnostic and laboratory fees in all private hospitals, medical facilities, outpatient clinics, and home health care services, in accordance with the rules and regulations to be issued by the DOH, in coordination with the Philippine Health Insurance Corporation (PhilHealth).

**SEC. 20. Mandatory PhilHealth Coverage.** – All indigent senior citizens shall be covered by the national health insurance program of PhilHealth. The LGUs where the indigent senior citizens resides shall allocate the necessary funds to ensure the enrollment of their indigent senior citizens in accordance with the pertinent laws and regulations.

**SEC. 21. Repeal of Purchase of Booklet Requirement.** – Effective upon the enactment of this Act, the requirement for senior citizens to utilize purchase booklets by National Government Agencies such as DOH to access benefits and discount shall be

repealed. All references to purchase booklets in existing regulations, and administrative guidelines are hereby nullified and shall be amended accordingly.

**SEC. 22. Establishment of QR Coding System.** – The NCSC is hereby authorized and directed to develop, implement, and maintain a Quick Response (QR) coding system for senior citizen benefits and discounts.

The QR coding system shall:

- a) Be issued uniquely to each qualifying senior citizen;
- b) Be capable of real-time verification of eligibility and transaction tracking; and
- c) Be integrated with existing business and service provider systems to ensure unified application of benefits and discounts.

The NCSC shall establish guidelines for the issuance, use, and renewal of QR codes, and ensure that appropriate security measures are in place to prevent unauthorized use.

**SEC. 23. Safeguards Against Misuse of QR Coding System.** – The QR coding system shall include mechanisms to prevent and detect misuse, including but not limited to:

- a) Real-time validation of transactions against eligibility criteria;
- b) Tracking of the frequency and nature of benefits and discount accessed; and
- c) Immediate reporting of suspected fraudulent activity to the NCSC.
- d)

Businesses and service providers shall have the right to verify the legitimacy of QR codes presented and to deny benefits if misuse is detected.

### **CHAPTER III BASIC NECESSITIES AND PRIME COMMODITIES**

**SEC. 24. Discounts on Goods and Services.** – Senior citizens shall be entitled to the following:

- a) Twenty percent (20%) discount and exemption from the value-added tax (VAT) on goods and services, as provided under Section 4 of Republic Act (RA) No. 7432, otherwise known as the “Senior Citizens Act,” as amended, which shall be applied on the final price of the goods and services after a promotional offer of discount, if any has been provided, including membership privilege, and dining cards, extended by business establishments, upon presentation of a valid identification card verifying the status of the senior citizens: Provided, That the input tax attributable to VAT-exempt transactions granted to senior citizens shall be allowed as credit against the output tax but should be treated as deductible expense. In no case shall a promotion or discount offered by a business establishment to the senior citizen be considered in compliance with Section 4 of RA No. 7432, as amended; and
- b) Special discount of five percent (5%) on the purchase of basic necessities and prime commodities, which shall be applied on the final price of the goods or services after a promotional offer or discount extended by business establishments: Provided, That the total amount of discounted purchases of senior citizens for basic necessities and prime commodities shall not exceed the amount of Two Thousand Five Hundred Pesos (Php 2,500) per calendar week without carry over of the unused amount: Provided, That the said amount shall be spent on items commensurate to the personal and exclusive consumption of the senior citizen or person with disability: Provided, further, That said amount shall be adjusted by the Department of Trade and Industry (DTI), Department of Agriculture, and Department of Energy every five (5) years to its present value using the Consumer Price Index, as published by the Philippine Statistics Authority (PSA);

**SEC. 25. Discount on take-out/take-home and Drive-Thru Orders.** – The 20% discount shall apply to Take-Out/Take-Home/Drive-Thru orders (excluding bulk orders) of senior citizen who can show valid ID card or any government-issued ID bearing the name and birth date of the senior citizen. In case of an authorized representative, the senior citizen ID or any government-issued ID bearing the name and birth date of the senior citizen, an authorization letter bearing the signature or thumb mark of the senior citizen may be presented.

**SEC. 26. Online Transaction Services.** – The availability of 20% and 5% Special Discounts shall apply to online purchases of senior citizens. A Senior Citizen shall be entitled to the grant of a 20% discount and 12% VAT-exempt on their online purchase of goods and services, and 5% special discount for basic necessities and prime commodities provided herein, for their exclusive use and enjoyment.

**SEC. 27. Use of Online Applications and Digital Service Providers.** – Senior citizens shall be entitled to 20% discount on service and convenience fees being charged by online applications and digital service providers, provided the application is registered in the name of the senior citizen.

#### **CHAPTER IV SOCIAL SERVICES**

**SEC. 28. Universal Social Pension.** – All senior citizens shall be entitled to a monthly stipend amounting to at least One Thousand Pesos (P1,000.00) to augment the daily subsistence and other medical needs upon the effectivity of this Act.

**SEC. 29. Expanded Centenarians' Program.** – All Filipinos, whether residing in the Philippines or abroad, upon reaching the age of one hundred (100) years old, shall receive a cash gift of One Hundred Thousand Pesos (P100,000.00) and a letter of felicitation from the President of the Philippines congratulating the celebrant for his or her longevity.

All Filipinos, whether residing in the Philippines or abroad, upon reaching the ages of eighty (80), eighty-five (85), ninety (90), and ninety-five (95), shall each receive a cash gift of Ten Thousand Pesos (P10,000.00).

**SEC. 30. NCSC as Lead Agency.** – The NCSC shall lead the implementation of the Universal Social Pension and Expanded Centenarians Program, and shall conduct periodic review of compliance therewith.

**SEC. 31. Exclusive Budget for Senior Citizens.** – All national government agencies, executive departments, bureaus, office agencies, and local government units shall set aside at three percent (3%) of their total budget for programs, projects, and activities exclusive for senior citizens such as:

- a) care facilities, but not limited to residential and other home care support services;
- b) recreational facilities, but not limited to parks and free access to theaters and movie houses;
- c) health and wellness, but not limited to medicines and vitamins; and such other programs and projects that shall promote the total well-being of a senior citizen.

**SEC. 32. Disaster Relief Aid/Assistance.** – Local government units (LGUs) shall provide social safety assistance to cushion the effects of recessions, disasters, and calamities among senior citizens. The social safety assistance which shall include food, medicines, and financial assistance for domicile repair shall be sourced from the Local Disaster Risk Reduction and Management Fund of LGUs subject to the guidelines issued by the NCSC.

**SEC. 33. Disaster Reduction and Management.** – Each LGU shall establish permanent and resilient and early warning messaging and signs:

- a) Shelter shall be designed to cater to older persons;
- b) Early Warning Signs (EWS) messaging that is in a format that is inclusive of the needs of seniors with disability; and
- c) All older persons shall be included in all phases of Disaster Risk Reduction (DRR) Management- before, during and after disaster.

**SEC. 34. Free Legal Services on Elderly Abuse.-** Public Attorney’s Office shall provide free legal assistance and services to indigent senior citizens.

## **CHAPTER V ACCESSIBILITY AND CONVENIENCE**

**SEC. 35. Accessible Infrastructure.** – Public and private buildings, facilities, and services shall be designed or adapted to be accessible to senior citizens, which includes, but not limited to, the installation of ramps, elevators, priority seats and accessible restrooms.

**SEC. 36. Express Lane Privileges.** – Accessible express lanes for senior citizens shall be provided in all private, banking, commercial, and government establishments; in the absence thereof, priority shall be given to them.

**SEC. 37. Right to Information Accessibility.** – Senior citizens shall have the right to access information in formats that are easy to understand and use, such as large print, braille, and digital formats compatible with assistive technologies.

**SEC. 38. Right to Technological Assistance.** – Programs to provide senior citizens with access to and training in the use of modern technology shall be implemented, ensuring they can participate fully in the digital age.

**SEC. 39. Port Operation Improvement.** – Airports and seaports shall provide facilities that will aid the safe access and convenience of senior citizens in the use thereof.

## **CHAPTER VI POLITICAL AND CIVIL RIGHTS**

**SEC. 40. Integration of Senior Citizens in Political Parties.** – The State shall provide incentives to political parties with senior citizens agenda. It shall likewise encourage the integration of senior citizen in their leadership hierarchy, internal policy-making structures, appointive, and electoral nominating processes.

**SEC. 41. Early Voting.** – In consideration of their respective physical and health conditions, senior citizens shall be allowed to vote early in national and local elections and be assisted by the person of his/her choice. There shall be a nationwide registration for senior citizens for them to avail of this early voting privilege.

## **CHAPTER VII TRANSPORTATION**

**SEC. 42. Access to Public Transport.** – The Department of Transportation and its attached agencies and sectoral officers shall improve the implementation or programs to assist senior citizens to fully gain access in the use of public transport facilities. The minimum requirements and standards to make transportation facilities and utilities for public use accessible to senior citizens shall be developed to enhance the mobility of senior citizens. There shall be strict implementation of courtesy space and seats for the exclusive use of senior citizens in all transport system. As far as practicable, PUVs shall also strive to install safe lower stepping boards. Public transport vehicles shall add signage

or stickers identifying priority seats for senior citizens should be prominently displayed on all public utility vehicles.

**SEC. 43. Domestic Transportation Privileges.** – Twenty percent (20%) discount and exemption from the VAT on the utilization of transportation services, including the payment for parking fees in establishments with public parking facilities such as malls, hospitals, hotels, and other similar places, and the use of expressways and skyways;

**SEC. 44. Transportation Services.** – Granting Senior Citizens access to Public Transport with 20% discount and exemption from the value -added tax (VAT) to the following:

- a. In actual fare for land transportation travel in public utility buses (PUBs), public utility jeepnes (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine National Railways (PNR); and
- b. In actual transportation fare for domestic air transport services and sea shipping vessels and the like, based on the actual fare and advanced booking. Senior citizens shall have privilege for lower deck usage on sea vessels.

**SEC. 45. Right to Safe Transportation.** - Public transportation systems shall be designed with the safety and comfort of senior citizens in mind, including reserved seating and easy vehicle access.

## **CHAPTER VIII EDUCATIONAL PRIVILEGES**

**SEC. 46. Educational Assistance.** – Educational assistance shall be granted to senior citizens to pursue post-secondary, post-tertiary, as well as vocational or technical education in both public and private schools through the provision of scholarships, grants, financial aid, subsidies, and other incentives to qualified senior citizens, including support for books, learning materials, and uniform allowance, to the extent feasible: Provided, That senior citizens shall meet minimum admission requirements.

The Department of Education (DepED), the Technical Education and Skills Development Authority (TESDA) and the Commission on Higher Education (CHED), in consultation with nongovernmental organizations (NGOs) and people's organizations (POs) for senior citizens, shall institute programs that will ensure access to formal and nonformal education.

**SEC. 47. Training Services.** – Exemption from training fees for socioeconomic programs undertaken by the OSCA as part of its work.

## **CHAPTER IX UTILITIES**

**SEC. 48. Discount per Household.** – The grant of a minimum of fifteen percent (15%) discount relative to the monthly utilization of water and electricity supplied by the public utilities: Provided, That the individual meters for the foregoing utilities are registered in the name of the senior citizen residing therein or a senior citizen is an actual resident of the household as duly certified by the barangay and the OSCA: Provided, further, That the discount shall apply to:

- (1) electricity usage up to the first one hundred kilowatt hours (100 kWh); and
- (2) water usage of up to the first thirty cubic meters (30 m<sup>3</sup>) of water: Provided, furthermore, That the privilege is granted per household regardless of the number of senior citizens residing therein.

**SEC. 49. Care Institutions.** – The grant of a fifteen percent (15%) discount on all electricity, water, telephone consumption for DSWD-accredited senior citizens centers and residential care institutions or group homes that are government-run or organized and

operated by non-stock, non-profit domestic corporations, primarily for the purpose of promoting the well-being of abandoned, neglected, unattached or homeless senior citizens.

The following services are deemed to be for the benefit of senior citizens, to wit:

- a) "Self and social enhancement services" which provide senior citizens opportunities for socializing, organizing, creative expression, and self-improvement;
- b) "After care and follow-up services" for citizens who are discharged from the homes or institutions for the aged, especially those who have problems of reintegration with family and community, wherein both the senior citizens and their families are provided with counseling;
- c) "Neighborhood support services" wherein the community or family members provide caregiving services to their frail, sick, or bedridden senior citizens; and
- d) "Substitute family care" in the form of residential care or group homes for the abandoned, neglected, unattached or homeless senior citizens and those incapable of self-care.

Such senior citizens centers and residential care, or group homes, must have been in operation for at least six (6) months and must have a separate meter for said utilities/services.

## **CHAPTER X PUBLIC ACCOMMODATIONS AND SERVICES**

**SEC. 50. Grant of Discounts to Senior Citizens.** – All establishments, supplying any of the following goods and services, for the exclusive use and enjoyment or availment of the senior citizen, shall give a discount of twenty (20%) per cent. Where the rate is on promotion or discounted, the same discount provided by Republic Act No. 7432 as amended, shall still apply, otherwise, where the discounted rate is approved by the Department of Trade and Industry, the exemption from Value Added Tax (VAT), shall still apply. The granting of discount herein mentioned shall apply to the sale of the following goods and services:

- a) a minimum of twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement for the exclusive use or enjoyment of senior citizens;
- b) On the utilization of services in hotels and similar lodging establishments, restaurants and recreation centers.
  - b.1. For hotels and similar lodging establishments, the discount shall be for room accommodation and other amenities offered by the establishment, such as, but not limited to, massage parlor, sauna bath, food, drinks and other services offered.
  - b.2. "Lodging establishment" shall refer to a building, edifice, structure, apartment or house including tourist inn, apartelle, motorist hotel and pension house engaged in catering, leasing or providing facilities to transients, tourists or travelers. The following are considered as lodging establishments:
    - b.2.1. Tourist Inn** – a lodging establishment catering to transients, which does not meet the minimum requirement of an economy hotel.
    - b.2.2. Apartelle** – a building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourists and travelers for dwelling on a more or less long-term basis and offering basic services to its tenants, similar to hotels.
    - b.2.3. Motorist Hotel** – any structure with several separate units, primarily located along the highway, with individual or common parking space, at which motorists may obtain lodging and in some instance, meals.
    - b.2.4. Pension House** – a private, or family-operated tourist boarding house, tourist guest house or tourist lodging house,

regularly catering to tourist, and/ or traveler, containing several independent table rooms, providing common facilities, such as toilets, bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

b.3. For restaurants, the discount shall be for the sale of food, drinks, desert and other consumable items served by the establishments, including value meals and promotional meals offered for the consumption of the general public.

b.4. For recreation centers, the discount shall be for the utilization of services in the form of fees, charges and rental facilities, such as, but not limited to, sports facilities and equipment

- c. On admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement, where the discount shall be on the admission fees charged by the said establishments;
- d. Barrier Free – Rooms/Facilities. Lodging establishments shall provide one barrier free room/facility for senior citizens for every fifty (50) rooms therein.

**SEC. 51. Recreation Centers.** – The discount shall be for the utilization of services in the form of fees, charges and rental for sport facilities or equipment, including golfcart rentals and green fees, or venues for ballroom dancing, yoga, badminton courts, bowling lanes, table or lawn tennis, workout gyms, martial arts facilities.

Non-profit, stock golf and country clubs which are not open to the general public, and are private and for exclusive membership only as duly proven by their official Securities and Exchange (SEC) registration papers, are not mandated to give the 20% senior citizens discount.

However, should restaurants and food establishments inside these country clubs be independent concessionaires and food sold are not consumable items under club membership dues, they must grant the 20% senior citizen discount.

**SEC. 52. Community Care Centers.** – Senior citizen community centers shall be established in every city and municipality of the Philippines, under the direct supervision of the NCSC, in collaboration with LGUs concerned.

## **CHAPTER XI HOUSING**

**SEC. 53. Housing.** – The national government, through the Department of Human Settlements and Urban Development, shall include in its national shelter program the special housing needs of senior citizens, such as establishment of housing units for the elderly.

The Department of Human Settlements and Urban Development shall formulate housing rules on how to develop subdivision suitable to the requirements of male and female senior citizens. The Home Development Mutual Fund (HDMF) shall promote the establishment of elderly residence and shall review its existing circulars particularly the limitation of the age requirements of sixty-five (65) years old at the date of the loan application and seventy (70) years old at loan maturity. It shall also consider the concept of pension in lieu compensation.

**SEC. 54. Housing Program for Poor Senior Citizens.** – The housing program for the poor senior citizens which include the establishment/donation of group/foster homes for the neglected, abused and unattached or homeless senior citizens and those incapable of self-care including its management, maintenance and operations shall be established in accordance with EO 105, approving and directing the implementation of the program, “Provision of Group/Foster Home for Neglected, Abandoned, Abused, Unattached and Poor Older Persons and Persons with Disabilities” promulgated on May 16, 2002. 39

## **CHAPTER XII COMMUNITY SERVICE**

**SEC. 55. Contribution to the Community.** – Any qualified senior citizens as determined by the Office for Senior Citizen Affairs (OSCA) may render his/her services to the community which shall consist of but not limited to any of the following:

- a) Tutorial and/or consultancy services;
- b) Actual teaching and demonstration of hobbies and income generating skills;
- c) Lectures on specialized fields like agriculture, health, environmental protection and the like;
- d) The transfer of new skills acquired by virtue of their training;
- e) Nation-building activities and volunteerism;
- f) Undertaking other appropriate services as determined by the Office for Senior Citizens Affairs (OSCA) such as school traffic guide, tourist aid, pre-school assistant, etc.

In consideration of the services rendered by the qualified elderly, the Office for Senior Citizens Affairs (OSCA) may award or grant benefits or privileges to the elderly, in addition to the other privileges provided in this Act.

## **CHAPTER XIII RETIREMENT BENEFITS**

**SEC. 56. Benefits and Privileges for Retirees.** – To the extent practicable and feasible, senior citizens shall be granted the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS), and PAG-IBIG, as the case may be, as are enjoyed by those in active service.

Retirement benefits of retirees from both the government and the private sector shall be regularly reviewed every year to ensure their continuing responsiveness and sustainability, and to the extent practicable and feasible, shall be upgraded to be at par with the current scale enjoyed by those in actual service based on National Economic and Development Authority (NEDA) poverty threshold per region as determined by the National Statistical Coordination Board (NSCB).

**SEC. 57. Optional Continuation of SSS and GSIS Membership.** – The mandatory termination of membership with the GSIS and SSS shall be lifted whenever the senior citizen is willing to continue payments of the contributions until the minimum length of payment to qualify for pension is attained.

## **CHAPTER XIV TAX INCENTIVES AND PREFERENTIAL TREATMENT**

**SEC. 58. Tax Deduction.** – The establishment may claim the discounts provided herein as tax deductions based on the cost of the goods sold or services rendered: Provided, That the cost of the discount shall be allowed as deduction from the gross income for the same taxable year that the discount is granted: Provides, further, That the total amount of the claimed tax deduction net of VAT, if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as amended.

For this purpose, the Department of Finance (DOF) through the Bureau of Internal Revenue (BIR) shall come up with the appropriate Revenue Regulations on the 20% senior citizens discount and VAT exemption within thirty (30) days from effectivity of these Rules.

**SEC. 59. Income Tax Exemption.** - The senior citizen shall be entitled to exemption from the payment of the individual income tax, provided he/she is considered to be minimum wage earner in accordance with Republic Act No. 9504.

**SEC. 60. Incentive for Foster Care.** – The government shall provide incentives to individuals or nongovernmental institution caring for or establishing homes, residential communities or retirement villages solely for, senior citizens, as follows:

- 1) realty tax holiday for the first five (5) years starting from the first year of operation; and
- 2) priority in the construction or maintenance of provincial or municipal roads leading to the aforesaid home, residential community or retirement village.

## **CHAPTER XV**

### **PREVENTION OF ELDERLY ABUSE AND NON-DISCRIMINATION**

**SEC. 61. Protection of Senior Citizens.** – The State shall protect senior citizens from neglect, abandonment, domestic violence, abuse, exploitation, and discrimination. Towards this end, the State shall ensure special protective mechanisms and support services against violence, abuse, exploitation, and discrimination of the elderly.

**SEC. 62. Discrimination Against Senior Citizens is Prohibited.** – Public and private entities and individuals found to have committed discrimination against senior citizens shall be subject to the sanctions provided in Section hereof. Violations of other rights of senior citizens shall be subject to sanctions under pertinent laws and regulations.

**SEC. 63. Acts of Abandonment or Neglect.** – The following acts shall constitute abandonment and neglect of senior citizen:

- a) Abandonment or desertion by leaving a senior citizen unattended at a place for such a considerable length of time, as may be likely to endanger the life, health, and welfare of a senior citizen. An individual who has assumed responsibility for providing care for the senior citizen, or by a person with custody of a senior citizen shall not be penalized for abandonment unless he/she failed to notify the DSWD or concerned agencies;
- b) To willfully neglect to provide food, medicines, shelter, clothing or services necessary for the physical and mental health of a senior citizen.

**SEC. 64. Prohibited Acts.** – It shall be unlawful for any person or entity to commit the following acts against the senior citizen:

- a) To obtain control over money, assets or property of the senior citizen through undue influence, threat, intimidation, and deceitful machinations with the intention to deprive the elderly of its ownership, use, and benefit;
- b) To cause mental or emotional distress through verbal abuse, intimidation, harassment, public humiliation and pillory;
- c) To inflict or threaten to inflict any physical harm or injury, including any form of sexual harassment;
- d) To prevent from engaging in any legitimate profession, occupation or business; Provided, That, if such profession, occupation or business may cause harm, threat, or abuse on the person of a senior citizen, the prevention to engage in the same shall not be considered as a prohibited act under this section.

## **CHAPTER XVI**

### **OFFICE FOR SENIOR CITIZEN AFFAIRS**

**SEC. 65. The Office for Senior Citizens Affairs (OSCA).** – There shall be established in all cities and municipalities an OSCA to be headed by a senior citizen who shall be appointed by the mayor for a term of three (3) years without reappointment but without prejudice to an extension if exigency so requires. Said appointee shall be chosen from a list of three (3) nominees as recommended by a general assembly of registered/recognized senior citizens organizations in the city or municipality, by NCSC and LGUs.

The Office of the Mayor, in cooperation with the National Commission for Senior Citizens, shall exercise supervision over the OSCA relative to their plans, activities and programs for senior citizens. The OSCA shall work together and establish linkages with accredited Non-Governmental Organization (NGOs), Peoples Organization (POs) and the barangays in their respective areas.

The head of the OSCA shall be assisted by the City/Municipal Social Welfare and Development Officer (C/MSWDO) on the management of office and implementation of programs and services.

The OSCA shall have the following functions:

- a) To plan, implement and monitor yearly work programs in pursuance of the objectives of this Act;
- b) To draw up a list of available and required services which can be provided by the senior citizens;
- c) To maintain and regularly update on a quarterly basis the list of senior citizens and to issue national individual identification cards, free of charge, which shall be valid anywhere in the country;
- d) To serve as a general information and liaison center for senior citizens;
- e) To monitor compliance of the provisions of this Act particularly the grant of special discounts and privileges to senior citizens;
- f) To report to the mayor, any individual, establishments, business entity, institutions or agency found violating any provision of this Act; and
- g) To assist the senior citizens in filing complaints or charges against any individual, establishments, business entity, institution, or agency refusing to comply with the privileges under this Act before the Department of Justice (DOJ), the Provincial Prosecutor's Office, the regional or the municipal trial court, the municipal trial court in cities, or the municipal circuit trial court.
- h) Represent older person in meetings of local development councils and other special bodies.

**SEC. 66. Creation of the OSCA Organizational Structure and Staffing Pattern.–**

- a) The Sangguniang Panlungsod/Bayan shall pass an Ordinance creating the OSCA organizational structure, staffing pattern and its annual appropriation to carry out its functions;
- b) In 4th, 5th, and 6th class municipalities, the municipal mayor shall designate or appoint a senior citizens Focal Person to assist the OSCA head for continuity and accountability to perform the functions of office.

**SEC. 67. City/Municipal Responsibility.** – It shall be the responsibility of the city/municipality through the Mayor to ensure that the provisions of this Act are implemented to its fullest.

## **CHAPTER XVII ENFORCEMENT**

**SEC. 68. Creation of Local Advisory Body.** – There shall be created a Local Advisory Body (LAB), which serves as mechanism for convergence and resource sharing in the implementation of programs, projects and services for older persons. It also serves as a forum for the formulation of recommendations, policies and resolutions for the adoption of members to strengthen the implementation of programs and services.

**SEC. 69. Establishment of the Elderly Help Desk.** – An Elderly Help Desk shall be established in each barangay and police station/precinct that can promptly act on complaints lodged by or involving senior citizens.

**SEC. 70. Violations in Discounted Medicine Purchases.** – The following acts concerning drug and medicine purchases are considered violative of the provisions of this Act:

- 1) A senior Citizen or his /her representative or a person misusing the privileges by:

- a) using several purchase booklets,
  - b) availing of the discounts to buy medicines, drugs, medical accessories and
  - c) supplies not for the use of the senior citizen,
  - d) unauthorized use of the identification card of the senior citizen.
- 2) A medical practitioner giving prescription to other persons in the name of the senior citizen or giving anomalous prescription.
- 3) Retailers and establishments dispensing medicines:
- a) refusing to grant the full 20% senior citizens discount and VAT exemption on drug and medicine purchases paid via credit card,
  - b) making a distinction between branded and generic drugs and medicines in giving the 20% discount,
  - c) posting notices and signages telling customers that avilment of the 20% discount is limited to cash purchases only,
  - d) “limiting” of discountable drug and medicine purchases to certain weekdays only, such that senior citizens cannot avail of the 20% discount on other days, and
  - e) restricting the purchase time or period for senior citizen discounts after a certain hour.

**SEC. 71. Violations in Discounted Food Purchases.** – The following acts concerning food purchases are considered violative of the provisions of the Act and its Rules:

- a) Pegging a maximum amount of food purchase subject to 20% discount and the VAT exemption, and/ or posting of notice to that effect;
- b) Refusal to grant the 20% discount and VAT exemption on take -out/ take home/ drive-thru orders it appearing that the purchase is for the exclusive use and enjoyment of senior citizens;
- c) Refusal to grant a 20% discount and VAT exemption on delivery orders it appearing that the purchases is for the exclusive use and enjoyment of senior citizens.

**SEC. 72. Enforcement by the Secretary of Justice.** –

- a) Denial of Right
- b) Duty to Investigate - The Secretary of Justice shall investigate alleged violations of this Act, and shall undertake periodic reviews of compliance of covered entities under this Act.
- c) Potential Violations – If the Secretary of Justice has reasonable cause to believe that:
  - (a) any person or group of persons is engaged in a pattern or practice of discrimination under this Act; or
  - (b) any person or group or persons has been discriminated against under this Act and such discrimination raises an issue of general public importance, the Secretary of Justice may commence a legal action in any appropriate court.

**SEC. 73. Venue.** – The Regional Trial Court designated as a Family Court shall have original and exclusive jurisdiction in cases of commission of prohibited acts against the senior citizen provided in Section of this Act. In the absence of such court in the place where the offense was committed, the case shall be filed in the Regional Trial Court where the crime or any of its elements was committed at the option of the complainant.

**SEC. 74. Authority of Court.** — The court may grant any equitable relief that such court considers to be appropriate, including, to the extent required by this Act:

- (a) granting temporary, preliminary, or permanent relief;
- (b) providing an auxiliary aid or service, modification of policy, practice or procedure, or alternative method; and
- (c) making facilities readily accessible to and usable by senior citizens.

**SEC. 75. Penalties.** – Any person who refuses to grant the privileges to senior citizen as provided in this Act or violates any provision of this Act shall suffer the following penalties:

- a) For the first violation, imprisonment of not less than two (2) years but not more than six (6) years and a fine of not less than Fifty thousand pesos (Php50,000.00) but not exceeding One hundred thousand pesos (Php100,000.00);
- b) For any subsequent violation, imprisonment of not less than two (2) years but not more than six (6) years and a fine of not less than One Hundred thousand pesos (Php100,000.00) but not exceeding Two hundred thousand pesos (Php200,000.00); and
- c) Any person who abuses the privileges granted herein shall be punished with imprisonment of not less than six (6) months and a fine of not less than Fifty thousand pesos (Php50,000.00) but not more than One hundred thousand pesos (Php100,000.00).

**SEC. 76.** If the offender is a corporation, partnership, organization or any similar entity, the officers thereof directly involved such as the president, general manager, managing partner, or such other officer charged with the management of the business affairs shall be liable therefor.

**SEC. 77.** If the offender is an alien or a foreigner, he/she shall be deported immediately after service of sentence.

**SEC. 78.** Upon filing of an appropriate complaint, and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to operate, franchise and other similar privileges granted to any person, establishment or business entity that fails to abide by the provisions of this Act.

### **TITLE III FINAL PROVISIONS**

**SEC. 79. Lead Agency.** — The National Commission for Senior Citizens shall take the lead in the formulating policies and programs that will fully execute this Act. The NCSC shall be the overall monitoring body and oversight to ensure the implementation of this Act. In doing so, the NCSC may direct any government agency and instrumentality, as may be necessary, to report on the implementation of this Act and for them to immediately respond to the problems brought to their attention in relation to this Act. The NCSC shall also lead in ensuring that government agencies and the private sector are capacitated on the effective implementation of this Act.

**SEC. 80. Role of National Agencies and Local Government Units.** — Local government units shall promote the establishment of organizations of senior citizens in their respective territorial jurisdictions. National agencies and local government units may enter into joint ventures with organizations or associations of senior citizens to explore livelihood opportunities and other undertakings that shall enhance the health, physical fitness and the economic and social well-being of senior citizens.

**SEC. 81. Support From Nongovernment Organizations.** - Nongovernment organizations or private volunteer organizations dedicated to the purpose of promoting and enhancing the welfare of senior citizens shall, as they, are hereby encouraged, become partners of the Government in the implementation of measures, programs and projects for the benefit of senior citizens. Accordingly, their participation in the implementation of said measures, programs and projects is to be extended all possible support by the Government.

**SEC. 82. Implementing Rules and Regulations.** – As the lead agency, the NCSC shall, in coordination with all concerned government departments and agencies including, as observers, both Houses of Congress through the Committee on Youth, Women and Family Relations (Senate) and the Committee on Senior Citizens (House of Representatives) and with the participation of representatives from nongovernment

organizations (NGOs) and civil society groups with proven track record of involvement and promotion of the rights and welfare of senior citizens identified by the NCSC, formulate the implementing rules and regulations (IRR) of this Act within one hundred eighty (180) days after its effectivity.

**SEC. 83. Continuity Clause.** – Should any department or agency tasked with the enforcement or formulation of rules and regulations, and guidelines for the implementation of any provision of this Act is abolished, merged with another department or agency or modified, such shall not affect the enforcement or formulation of rules, regulations and guidelines for implementation of this Act to the effect that —

- a) In case of abolition, the department or agency established to replace the abolished department or agency shall take-over the functions under this Act of the abolished department or agency.
- b) In case the department or agency tasked with the enforcement or formulation of rules, regulations and guidelines for implementation of this Act is merged with another department or agency, the former shall continue the functions under this Act of the merged department or agency.
- c) In case of modification, the department or agency modified shall continue the functions under this Act of the department or agency that has undergone the modification.

**SEC. 84. Construction in Favor of Senior Citizens.** – All doubts in the implementation and interpretation of the provisions of this Code, including its implementing rules and regulations, shall be resolved in favor of senior citizens.

**SEC. 85. Appropriations.** – The initial funding requirements for the implementation of this Act shall be charged against the current appropriations of the agencies concerned. Thereafter, such sums as may be necessary for the implementation of this Act shall be included in the agencies' yearly budgets under the General Appropriations Act.

The State shall prioritize allocation of all available resources to effectively fulfill its obligations specified under this Act. The State agencies' budgets, which shall be at least three percent (3%) of their total budgetary allocation, shall also be utilized for the programs and activities to implement this Act.

**SEC. 86. Separability Clause.** – If any section, clause, or term of this Act is held to be illegal, invalid, or unconstitutional, such parts not affected by such declaration shall remain in full force and effect.

**SEC. 87. Repealing Clause.** – All laws, decrees, executive orders, rules, and regulations, or parts thereof, which are inconsistent with this Act are hereby repealed, amended, or modified accordingly.

**SEC. 88. Effectivity Clause.** – This Act shall take effect after fifteen (15) days following its complete publication in the Official Gazette or at least two (2) newspapers of general circulation.

Approved,