

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 137



INTRODUCED BY REPRESENTATIVE MILAGROS AQUINO - MAGSAYSAY

AN ACT
EXPANDING EMPLOYMENT OPPORTUNITIES FOR SENIOR CITIZENS AND
PROVIDING ADDITIONAL INCENTIVES TO PRIVATE ENTITIES, FURTHER
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7432, AS AMENDED BY RA 9257
AND RA 9994, ENTITLED "AN ACT TO MAXIMIZE THE CONTRIBUTION OF SENIOR
CITIZENS TO NATION BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES
AND FOR OTHER PURPOSES"

EXPLANATORY NOTE

This bill seeks to expand livelihood opportunities for senior citizens, particularly in terms of possible employment in the private sector, and maximize their economic participation even in their later years.

The Social Protection framework to which the Philippines subscribes requires the development of policies and programs which shall reduce poverty and vulnerability to risks, and enhance the social status and rights of marginalized sectors like the senior citizens, including protecting against the sudden loss of income and improving capacity to manage risks. As such, under RA 9994's Section 5 (a) on Employment recognizes senior citizens who have the capacity and desire to work to continue to be productive members of society. Engaging the private sector, businesses or organizations that will employ senior citizens shall be given a tax incentive of an additional deduction from their gross income, equivalent at a significant rate from the amount paid as salaries or wages to senior citizens.

This bill seeks to amend the original tax incentive under RA 9994, from 15% of the total amount paid as salaries and wages, to an increased 25% to encourage more private companies to hire and engage senior citizens who are otherwise considered of retireable age. These employment opportunities will certainly positively impact the financial status and economic security of many Filipino senior citizens.

In view of the foregoing, the passage of this bill is earnestly recommended.


HON. MILAGROS AQUINO MAGSAYSAY

Republic of the Philippines
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First Regular Session

HOUSE BILL NO. 187

INTRODUCED BY REPRESENTATIVE MILAGROS AQUINO - MAGSAYSAY

AN ACT
EXPANDING EMPLOYMENT OPPORTUNITIES FOR SENIOR CITIZENS AND
PROVIDING ADDITIONAL INCENTIVES TO PRIVATE ENTITIES, FURTHER
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7432, AS AMENDED BY RA 9257
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CITIZENS TO NATION BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES
AND FOR OTHER PURPOSES”

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

1 SECTION 1. This Act shall be known as the “*Employment Opportunities for*
2 *Senior Citizens and Private Entities’ Incentives Act.*”

3 SEC. 2. It is the policy of the State to promote the interest and welfare of senior
4 citizens by providing opportunities for gainful employment and by granting additional
5 incentives to private entities that employ senior citizens.

6 SEC. 3. Section 5 of Republic Act No. 7432 as amended by Republic Act No.
7 9257, otherwise known as “Expanded Senior Citizens Act of 2003” and Republic Act

No. 9994, otherwise known as “Expanded Senior Citizens Act of 2010”, is hereby further amended to read as follows:

“SEC. 5. *Government Assistance*. – The government shall provide the following:

“(a) Employment

“Senior citizens who have the capacity and desire to work, or be re-employed, shall be provided information and matching 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. Terms of employment shall conform with the provisions of the Labor Code, as amended, and other laws, rules, and regulations.

“**ALL GOVERNMENT AGENCIES AND PRIVATE ENTITIES SHALL INSTITUTE AN EMPLOYMENT PROGRAM THAT PROMOTES THE GENERAL 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 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.**

“**NOTHING IN THIS ACT SHALL PREVENT GOVERNMENT AGENCIES AND PRIVATE ENTITIES FROM HIRING QUALIFIED SENIOR CITIZENS FOR CONSULTANCY AND OTHER SIMILAR ARRANGEMENTS, OR FROM INITIATING OR PROVIDING GREATER BENEFITS, OR IMPROVING THE WORKING CONDITIONS, OR TERMS OF EMPLOYMENT OF SENIOR CITIZENS BEYOND THE MINIMUM REQUIREMENTS PROVIDED BY APPLICABLE LAWS.**

“Private entities that [will] **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 [fifteen percent (15%)] **TWENTY-FIVE PERCENT (25%)** of

1 the total amount paid as salaries, [and] wages, **BENEFITS, AND TRAININGS**
2 **PROVIDED** to senior citizens, subject to the provision of Section 34 of the NIRC, as
3 amended: *Provided, however*, That such employment shall continue for a period of at
4 least six (6) months[: *Provided, further*, That the annual income of the senior citizen
5 does not exceed the latest poverty threshold as determined by the National Statistical
6 Coordination Board (NSCB) of the National Economic and Development Authority
7 (NEDA) for that year].

8 “The [Department of Labor and Employment (DOLE)] **DOLE SHALL**, in
9 coordination with other government agencies such as, [but not limited to,] the
10 [Technology and Livelihood Resource Center (TLRC) and the] **TECHNICAL**
11 **EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, THE**
12 Department of Trade and Industry (DTI), **AND THE CIVIL SERVICE**
13 **COMMISSION (CSC)**, [shall] assess, design, [and] implement, **MONITOR**
14 **AND EVALUATE** training programs that [will] provide skills and welfare or
15 livelihood support for senior citizens.

16 “(b) x x x

17 “(c) x x x

18 “(d) x x x

19 “(e) x x x

20 “(f) x x x

21 “(g) x x x

22 “(h) Additional Government Assistance

23 “(1) x x x

24 “(2) x x x

25 “(3) x x x

26 “(4) *WAIVER OF FEES AND CHARGES. – ALL GOVERNMENT*
27 **AGENCIES AND INSTRUMENTALITIES, INCLUDING GOVERNMENT-**
28 **OWNED AND CONTROLLED CORPORATIONS, LOCAL**
29 **GOVERNMENT UNITS, AND GOVERNMENT HOSPITALS SHALL NOT**
30 **COLLECT FEES AND CHARGES FROM SENIOR CITIZEN**
31 **JOBSEEKERS FOR:**

1 “(a) POLICE CLEARANCE CERTIFICATE;
2 “(b) NATIONAL BUREAU OF INVESTIGATION CLEARANCE;
3 “(c) BARANGAY CLEARANCE;
4 “(d) MEDICAL CERTIFICATE FROM A PUBLIC HOSPITAL:
5 **PROVIDED, THAT FEES AND CHARGES FOR LABORATORY TESTS**
6 **AND OTHER MEDICAL PROCEDURES REQUIRED FOR THE GRANT**
7 **OF A MEDICAL CERTIFICATE SHALL NOT BE FREE OF CHARGE;**
8 “(e) BIRTH CERTIFICATE;
9 “(f) MARRIAGE CERTIFICATE;
10 “(g) PROOFS OF IDENTIFICATION; and
11 “(h) OTHER DOCUMENTS ISSUED BY THE GOVERNMENT
12 **THAT MAY BE REQUIRED BY EMPLOYERS FROM JOB**
13 **APPLICANTS.”**

14 SEC. 4. Within ninety (90) days from the effectivity of this Act, the Department
15 of Social Welfare and Development and the DOLE shall, in coordination with the
16 National Commission of Senior Citizens, DTI, CSC, and other government agencies
17 and stakeholders, issue the rules and regulations to implement the provisions
18 of this Act.

19 SEC. 5. Republic Act No. 10911, otherwise known as the “Anti-Age
20 Discrimination in Employment Act” and all other applicable laws, rules and
21 regulations shall have suppletory application in cases involving employment of senior
22 citizens not provided for under this Act.

23 SEC. 6. If any portion or provision of this Act is declared invalid or
24 unconstitutional, the remainder provisions not affected thereby shall continue to be in
25 full force and effect.

26 SEC. 7. All laws, decrees, executive orders, proclamations, rules and regulations,
27 ordinances, other issuances or parts thereof, which are inconsistent with any provision
28 of this Act are hereby repealed, amended or modified accordingly.

29 SEC. 8. This Act shall take effect fifteen (15) days after its publication in the
30 *Official Gazette* or in a newspaper of general circulation.

 Approved,