

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

TWENTIETH CONGRESS
1st Regular Session

House Bill No. **2853**



Introduced by Representative ERIC G. YAP

EXPLANATORY NOTE

Philippines is currently experiencing an ageing population. Based on the Commission on Population and Development, there are 8.7 million Filipinos who are over 60 years old as of 2018—representing 8.2 percent of the country's total population. The Department of Social Welfare and Development (DSWD), on the other hand, reiterates that nearly 1.3 million older people are living in poverty at present. Furthermore, the latest World Social Protection Report from 2017-2019 shows that only 39.8% of people older than the statutory pensionable age in the Philippines receive an old-age pension, may it be contributory, noncontributory or both.

Age requisite has become a barrier in the employment of Senior Citizens. Needless to say, 70% of Filipino Senior Citizens still prefer working because most of their pension and retirement savings are insufficient to sustain their family and needs. In addition, the experiences they acquired during their tenured years are still present and can continue to contribute to the community. In fact, employing a portion of them is also tantamount to economic growth.

This bill seeks to widen employment opportunities for senior citizens and provide incentives to government and private entities who employ them, taking into cognizance the matching skills of the senior citizens to the jobs available. Henceforth, the approval of the bill is earnestly sought.


HON. ERIC G. YAP

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AN ACT
PROVIDING FURTHER OPPORTUNITIES FOR SENIOR CITIZENS AS
EMPLOYEES IN PRIVATE ENTITIES BY GRANTING INCREASED
INCENTIVES TO PRIVATE ENTITIES THAT EMPLOY SENIOR CITIZENS,
AMENDING FOR THE PURPOSE CERTAIN PROVISION OF REPUBLIC ACT
NO. 9994, OTHERWISE KNOWN AS THE EXPANDED SENIOR CITIZEN ACT
OF 2010

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

SECTION 1. *Short Title.* – This Act shall be known as the “*The Seniors Employment Opportunities Act of 2022*”.

SEC 2. *Declaration of Policy.* – It is the policy of the State to take care of the interest and welfare of senior citizens, to the extent of providing them adequate healthcare, employment opportunities so that they will maintain a positive attitude towards their remaining years and contribute further to the good of society. To achieve this purpose, the State shall provide incentives to business firms and other organizations that will enable seniors to achieve a healthful and productive state during their remaining lives.

SEC 3. *Definition of Terms.* – For purposes of consistency and uniformity, this Act adopts the applicable definitions contained in Republic Act. 9994, otherwise known as *The Expanded Senior Citizens Act of 2010* and Republic Act No. 105424, otherwise known as *An Act Expanding the Positions Reserved for Persons with Disability*.

SEC 4. *Legislative Intent and Purpose.* – The intent and purpose of this Act is to provide more opportunities for seniors to get employed by private firms by granting such firms that employ senior citizens the same benefit that private firms employ Person with Disability (PWDs) get as incentive from the Government in the form of allowable deduction from gross income equivalent to twenty-five percent (20%) of salaries and wages paid to PWDs under R.A. No. 105424

SEC 5. *Incentives to Private Firms Employing Senior Citizens.* – To achieve this legislative intent and purpose, Section 5. Government Assistance, second paragraph of sub-section (a) Employment, R.A. No. 9994, is hereby amended to read as follows:

“Private entities that employ senior citizens as employees, upon effectivity of this Act, shall be entitled to an additional deduction, equivalent to twenty five percent (25%) of the total amount paid as salaries and wages to senior citizens, regardless of whether the income tax return was filed under the itemized deduction or optional deduction system: Provided, however, That such employment shall continue for a period 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 6. *Health Care of Employed Seniors.* – Private firms that employ seniors shall likewise provide senior employees medical care and attention the same health benefits as those provided to other employees through the Philippine Health Insurance Corporation, to which they belong as a lifetime member.

SEC 7. *Implementing Rules and Regulations.* – The rules and regulations for the implementation of this Act Shall be formulated under the leadership of the Department of Finance and the Department of Social Welfare and Development and the Department of Labor and Employment, together with appropriate senior citizens organizations within 90 days from approval of this Act. These rules shall take effect upon publication in at least two (2) newspapers of general circulation.

SEC 8. *Repealing Clause.* – All laws, ordinance, executive orders, or rules and regulations or any part thereof that are inconsistent with the provisions of this Act are deemed repealed, revoked or modified accordingly.

SEC 9. *Separability Clause.* – If any part or provision of this Act shall be declared unconstitutional or invalid by competent authority such declaration shall not invalidate other parts thereof, which shall remain valid, in full force and effect.

SEC 10. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation whichever comes first.

Approved,