



Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

Twentieth Congress
First Regular Session



HOUSE BILL NO. 5088

Introduced by **HONORABLE BENJAMIN C. AGARAO, JR.**

AN ACT
PROVIDING FINANCIAL ASSISTANCE, SERVICES, AND PROTECTION TO FAMILY
CAREGIVERS OF PERSONS WITH AUTISM, NEURODIVERGENCE, AND
DISABILITIES, AND FOR OTHER PURPOSES

EXPLANATORY NOTE

Every day in communities across the Philippines, **unpaid family caregivers** quietly shoulder a heavy burden. They are parents, siblings, grandparents (often grandmothers), and solo parents who devote themselves full-time to caring for persons with autism, neurodivergent conditions, or disabilities. In the absence of sufficient formal care systems, these family members have become the invisible backbone of our nation's disability and long-term care support structure. They sacrifice career opportunities, financial stability, and even their own health out of love and necessity, ensuring the survival, dignity, and development of their loved ones. This is **social justice issue** – those who give so much of themselves deserve recognition and support.

Yet today, family caregivers remain largely unrecognized and unsupported by our institutions. Most receive **no financial aid, no legal protection, and little respite**. The burden falls disproportionately on women: time-use surveys show Filipino women spend triple the hours men do on unpaid care work (6.5 hours vs 2.2 hours daily on primary caregiving tasks), often amounting to the equivalent of another full-time job[2]. This unpaid labor, while born out of love, comes at great personal cost. Globally and in the Philippines, research links intensive caregiving with worsened mental health for caregivers – anxiety, burnout, and depression rates are markedly higher in those tending to high-need family members. Many caregivers live in **economic precarity** as well, having given up jobs or income to provide full-time care. It is telling that the labor force participation rate of women lags significantly behind men (56% vs 77% as of 2023) in part due to care responsibilities limiting their opportunities. In short, family caregivers often become **financially vulnerable, socially isolated, and physically exhausted**, all while performing a role that benefits society at large.

It is time for the State to **recognize unpaid family caregiving as a form of productive work – as real and valuable as any other – that merits support and protection**. The 1987 Constitution's equal protection clause and social justice provisions impel us to uplift marginalized sectors; in this case, the marginalized include those whose unpaid care labor has been too long taken for granted. The **Magna Carta for Persons with Disabilities (RA 7277)** already declares it a policy of the State to ensure the well-being and integration of persons with disabilities, pledging full support to improve their total well-being. Fulfilling that mandate means not only caring for the persons with disabilities themselves but also assisting those who care for them. Indeed, RA 7277 recognizes that the family and community are partners in a disabled person's welfare, and calls on government to support programs addressing their needs. Likewise, the **Universal Health Care Act (RA 11223)** aims for health for all – including mental health – and the **National Mental Health Act (RA 11036)** stresses access to mental health services, which family caregivers urgently need given the emotional toll of caregiving. The **Expanded Solo Parents Welfare Act (RA 11861)** provides a modest ₱1,000 monthly subsidy and other benefits to solo parents earning minimum wage and below, acknowledging the hardships of single-handedly raising a child. But many family caregivers – for example, a sibling caring for a brother with a disability, or an elderly parent caring for an adult child – do not qualify for those solo parent benefits. And while the recently enacted **Caregivers Welfare Act (RA 11965)** protects the rights of **professional or employed caregivers** (such as domestic workers or caregivers by occupation) with decent work standards, it does *not* cover unpaid family members who provide care out of familial obligation. There is thus a gaping policy gap that this bill seeks to fill.

This proposed measure, the **“Family Caregiver Support and Welfare Act of 2025,”** is a comprehensive attempt to support and empower family caregivers who have assumed full-time or primary caregiving responsibilities for persons with autism, neurodivergence, or disabilities. **First, it establishes a Family Caregiver Subsidy Program** to provide direct monthly financial assistance to eligible family caregivers. This subsidy – envisioned in the range of ₱2,000 to ₱5,000 per month – will help compensate for income lost due to caregiving duties. Importantly, to promote **economic equity**, the subsidy levels will be indexed to official poverty thresholds published by the Philippine Statistics Authority (PSA) and adjusted periodically for inflation and regional cost-of-living differences. In concrete terms, as the cost of basic needs rises (for instance, a family of five needed about ₱13,800 per month in 2023 to meet basic needs), the program's benefits should increase correspondingly so that caregivers are not left behind by inflation. By providing a modest but meaningful income floor, we reduce the risk that caregiving plunges an entire household into poverty.

Second, the bill provides a package of support services and benefits to address the multi-faceted needs of family caregivers. These include respite care (temporary caregiving support to allow family caregivers short breaks to rest), mental health services such as counseling or support groups (for caregivers to cope with stress and prevent burnout), skills training programs (to improve caregivers' capacity to care for their dependent and to learn livelihood skills they can use for home-based work), and facilitation of caregiver leave from work and flexible work arrangements. In particular, for those caregivers who maintain some attachment to the formal workforce or may do so in the future, the bill mandates the provision of **Caregiver Leave** – similar to parental leave – allowing primary caregivers of persons with disabilities to take time off from work to attend to caregiving duties or their own well-being without fear of job loss. Employers will be encouraged and incentivized to offer flexible or telecommuting options to employees who are family caregivers, following the example set in RA 11861 which urges flexible work for solo

parents. Coupled with this, the measure also introduces **tax relief** for family caregivers: the caregiver subsidy shall be **tax-exempt**, and caregivers (or their supporting relatives) will be eligible for certain tax deductions or credits (for example, deductions for expenses directly related to caregiving, or revival of additional exemptions for those supporting a dependent with a disability). These fiscal incentives signal that society values caregivers' contributions and seeks to offset some of their financial burdens.

Third, the bill institutionalizes a National Registry of Family Caregivers and strong monitoring and evaluation mechanisms. The Department of Social Welfare and Development (DSWD), in partnership with the National Council on Disability Affairs (NCDA) and local government units, will maintain a **database of registered family caregivers** to ensure they are counted and can be efficiently reached for support services. Tracking this often "hidden" population is crucial for policy development – it makes their contributions visible and helps government evaluate outcomes. Annual reports to Congress will be mandated, and after a few years of implementation an in-depth review will be conducted to assess the program's impact on caregivers' well-being, labor force participation, and the health outcomes of persons receiving care. Additionally, the DSWD will establish a **grievance redress mechanism** so that applicants and beneficiaries can appeal denials of assistance or report any problems in accessing their benefits. This will promote accountability and continuous improvement in program delivery.

Notably, the Family Caregiver Support and Welfare Act is designed to **complement, not duplicate, existing laws and programs**. Where other laws provide related benefits, this bill bridges the gaps. For example, a solo parent of a child with a disability might currently receive the solo parent subsidy (if income-qualified) – under this bill, that same parent could qualify for the caregiver subsidy as well, given the much greater care demands, or guidelines could be set to consolidate benefits into whichever is more advantageous to the caregiver. We recognize that some proposals are also pending to grant stipends directly to persons with disabilities (PWDs) – such as a proposed ₱2,000 monthly disability support allowance for indigent PWDs – and if those are enacted, **harmonization** will be important. Ideally, supports for PWDs and for their family caregivers should go hand-in-hand, reinforcing each other rather than overlapping wastefully. This bill takes the perspective of the caregiver, which is a distinct but complementary approach to supporting the same households that disability allowances or social pensions aim to help. By coordinating these programs (for instance, ensuring that benefits reach different needs or instituting safeguards against double-dipping only when appropriate), we can build a more coherent social protection floor. The end goal is that **no family carrying the responsibility of disability care falls through the cracks** of government support.

In pushing for this measure, we also **benchmark the Philippines' social policy against international best practices**. Around the world, there is growing recognition that supporting family caregivers is not just a compassionate policy but a smart investment in public health and social welfare. For example, the United Kingdom provides a **Carer's Allowance** of approximately **£83.30 per week** to eligible caregivers who devote at least 35 hours/week to caring for someone with substantial needs. Australia likewise offers a **Carer Payment** – an income-support benefit equivalent to its pension rate (about **AUD \$1,178.70** per fortnight for single carers) – alongside a smaller **Carer Allowance** for those providing care^[15]. Even Canada, where much of the support comes via tax credits and short-term Employment Insurance benefits, has seen some provinces introduce direct assistance (Nova Scotia gives **CAD \$400 per month**, and Prince Edward Island up to **CAD \$1,500 per month** for intensive caregiving). These countries acknowledge through policy that caregiving is valuable work that warrants public support. By enacting a Family

Caregiver Support program, the Philippines would join this emerging global movement and could become a **leader in Asia** in valuing unpaid care work. It is worth noting that the United Nations, through frameworks like the **UN ESCAP “3Rs” agenda (Recognize, Reduce, Redistribute unpaid care work)**, calls on governments to invest in caregivers as part of sustainable development. This bill heeds that call by both recognizing and reducing the caregivers’ burdens through concrete support.

In sum, the proposed bill seeks to **uplift the dignity and welfare of family caregivers** who have for too long been our unsung heroes. By providing financial assistance, dedicated services, legal leave from work, and inclusion in our social protection programs, we affirm that caring for a vulnerable family member is a **shared responsibility of family and State** – not the private burden of one household alone. We also affirm principles of **gender equality** by supporting those (majority women) whose unpaid labor has been undervalued, and principles of **inclusive growth** by preventing families with high care needs from slipping into poverty. This measure is squarely aligned with our Constitution’s mandates to promote social justice and protect the vulnerable, as well as with the spirit of laws like RA 7277, RA 11861, and RA 11223 that aim for an inclusive, people-centered development.

By passing the Family Caregiver Support and Welfare Act, we uphold the fundamental rights of both the caregivers and the persons in their care. We strengthen the Filipino family and acknowledge its critical role in our social safety net. We invest in **public health** by mitigating caregiver stress and ensuring better care for persons with disabilities or chronic conditions. And we build a more compassionate and equitable society that **leaves no caregiver behind**.

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



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HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

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

SECTION 1. Short Title

This Act shall be known as the **“Family Caregiver Support and Welfare Act of 2025.”**

SECTION 2. Declaration of Policy

It is hereby declared the policy of the State to recognize the vital role of family caregivers in supporting persons with autism, neurodivergent conditions, and disabilities. Family caregivers – particularly senior citizens, siblings, parents (whether mothers or fathers), and solo parents – perform indispensable care work that enables persons with disabilities and special needs to live with dignity and inclusion. Consistent with the principles of the Magna Carta for Persons with Disabilities (R.A. No. 7277), the Solo Parents Welfare Act (R.A. No. 11861), and other social justice legislation, the State shall provide comprehensive support mechanisms that uphold the dignity, well-being, and economic stability of family caregivers. The State affirms that unpaid caregiving is a form of labor that deserves recognition and protection. Toward this end, the government shall institute measures to ease the burdens on family caregivers, promote their physical and mental health, ensure they do not face undue financial hardship, and thereby improve the quality of care for persons under their care.

SECTION 3. Definition of Terms

For purposes of this Act, the following terms shall mean:

- **Family Caregiver** – a non-professional individual, usually a relative or household member, who provides regular care and support to a person with autism,

neurodivergence, or disability. Family caregivers covered by this Act are those who take on primary or full-time caregiving responsibilities for the person in their care, often to the extent of reducing or giving up formal employment.

- **Neurodivergence** – a neurological condition or variation in functioning, including (but not limited to) autism spectrum disorder, attention-deficit/hyperactivity disorder (ADHD), dyslexia, or other developmental or cognitive conditions that may require special care or support.
- **Person with Disability (PWD)** – a person with long-term physical, mental, intellectual, or sensory impairment which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others. For purposes of this Act, a PWD is as defined under Republic Act No. 7277 (Magna Carta for Persons with Disabilities) and its amendments.
- **Full-time Caregiving** – a situation in which a family caregiver dedicates the majority of his/her time to providing care for a dependent and, as a result, is **not engaged in full-time paid employment**. This may include caregivers who undertake part-time or flexible work as long as caregiving remains their principal activity.
- **Caregiver Burnout** – a state of physical, emotional, and mental exhaustion that may be accompanied by a change in attitude (from positive and caring to negative and unconcerned) resulting from the stress and burden of continuous caregiving for an ill or dependent person.

(Additional terms may be defined in the Implementing Rules and Regulations for clarity, including “respite care,” “support services,” and other concepts introduced by this Act.)

SECTION 4. Eligibility for Family Caregiver Support

To qualify for support under this Act, an applicant must be a **family caregiver** who has assumed *full and primary responsibility* for the care of a person with autism, neurodivergence, or disability and **who, due to the intensity of caregiving duties, is unable to engage in full-time regular employment**. The following categories of family caregivers are **presumed eligible**, provided they meet the full-time caregiving criterion and pass the assessment process of the Department of Social Welfare and Development (DSWD):

- **(a) Senior Citizen Caregivers:** Senior citizens who have taken on full-time caregiving responsibilities for a child, grandchild, spouse or other relative with a developmental condition or disability, and who are unable to maintain formal employment due to the caregiving burden.
- **(b) Sibling Caregivers:** Siblings (brothers or sisters) aged 18 or above who are the primary caregivers of a person (child, adolescent, or adult sibling) with autism, neurodivergence, or disability, and who have forgone or curtailed employment or educational opportunities in order to provide necessary full-time care.
- **(c) Solo Parent Caregivers:** Solo parents (as defined in RA 11861) who are providing exclusive care to a child or dependent with autism, neurodivergence, or disability, and whose caregiving obligations prevent them from securing or maintaining regular full-time work. (Solo parents who are gainfully employed part-time may still qualify if their work hours are severely limited by caregiving needs and if they meet the income criteria below.)

- **(d) Parent Caregivers:** Any parent or legal guardian – regardless of civil status (married, single, widowed, etc.) – who has assumed full-time caregiving duties for a child or dependent with autism, neurodivergence, or disability, and as a result is unable to engage in regular full-time employment. This includes cases where one parent in a two-parent household leaves the workforce to care for the child full-time.

Assessment of Eligibility. The DSWD shall develop a standard **assessment and verification process** to determine eligibility fairly and thoroughly. At minimum, an applicant should submit or comply with the following requirements:

1. **Notarized Caregiver Affidavit** – A sworn statement attesting that the applicant is the primary full-time caregiver of the specified person with disability/neurodivergence, and detailing the caregiving tasks and time devoted.
2. **Barangay Certification** – Certification from the Barangay or the local social welfare office attesting to the caregiving situation (e.g. that the applicant indeed resides with or near the care recipient and is known to be providing full-time care).
3. **Proof of Loss of Income or Non-Employment** – Documentation evidencing that the applicant is not engaged in full-time employment or has ceased/stopped working due to caregiving. This may include, as applicable: a certificate of employment separation or leave, an SSS or GSIS record showing non-contribution period, a BIR tax return showing no or minimal income, or a DOLE certification if available.
4. **Medical or Disability Certification of the Care Recipient** – A medical certificate, psychological assessment, or disability ID (issued by persons-in-authority such as licensed physicians, developmental pediatricians, psychologists, or the NCDA/PWDA) confirming the diagnosis or condition of the person being cared for, and indicating the level of care needed (to corroborate that full-time care is reasonably required).

After submission of documents, the DSWD may conduct **interviews or home visits** as needed to validate the caregiving arrangement. **Priority shall be given** to caregivers in households that are economically vulnerable. In determining eligibility, the DSWD shall consider if the caregiver has *any* income or employment: family caregivers who engage in *part-time, informal, or home-based work* can still qualify **provided that** (1) their working hours do not interfere with the essential caregiving duties, and (2) the **total household income** of the caregiver's family does not exceed the latest **poverty threshold** for the relevant household size as defined by the Philippine Statistics Authority (PSA).

Grievance in Eligibility Determination: In case an applicant is deemed ineligible and disagrees with the decision, or if processing is unduly delayed, the applicant may file an **appeal or grievance** with the DSWD (as provided in Section 10 of this Act). All eligibility assessments should be resolved in a timely, transparent, and fair manner, with due consideration of the caregiver's critical need for support.

SECTION 5. Monthly Caregiver Subsidy (Indexed to Poverty Threshold)

Eligible family caregivers, as certified by the DSWD, shall receive a **monthly caregiver subsidy** to help cover living expenses and compensate for their unpaid labor. The **base amount of the subsidy shall range from ₱2,000 up to ₱5,000**** per month, depending on the caregiver's assessed need, regional cost-of-living, and the availability of funds. The exact subsidy amount

for each beneficiary shall be determined by the DSWD through guidelines, with the following principles:

- **Needs-Based Grading:** Caregivers from poorer households or those caring for multiple dependents with disabilities may receive a higher subsidy within the range. Socioeconomic assessment (such as income and household size) shall be part of determining the amount.
- **Regional Differentiation:** The DSWD may adjust the subsidy amounts by region or province, to account for differing costs of living (for instance, higher in urbanized areas if warranted).
- **Indexation:** The subsidy levels shall be reviewed annually and adjusted at least every three (3) years to ensure they keep pace with inflation and poverty thresholds. In particular, the **maximum subsidy amount** should be set no lower than a proportion (to be defined in the IRR, e.g. 50% or more) of the current *monthly poverty threshold for a family of five* as determined by PSA, so that the support remains responsive to basic needs costs^[11]. Any future increases in the poverty thresholds or inflation (consumer price index) shall trigger a review for potential upward adjustment of the subsidy amounts.
- **Duration:** The subsidy is intended as long-term support for as long as the caregiving situation persists. However, eligibility shall be revalidated periodically (at least once every two years) to ensure the caregiver still meets the criteria (for example, if the caregiver gains full-time employment or if the care recipient's condition changes such that full-time care is no longer needed, the subsidy may be recalibrated or discontinued).

This monthly Caregiver Subsidy shall be disbursed through safe and accessible channels (e.g. ATM debit cards, cash transfer mechanisms, or other electronic means) to the caregiver. **The subsidy amount received under this Act shall be exempt from income tax and shall not be considered taxable income**, given its nature as social assistance. It also **shall not preclude the caregiver or household from receiving other forms of assistance** for which they may qualify (such as disability pensions or solo parent subsidies), except that the DSWD may promulgate rules to avoid unjust duplication of benefits. In case a caregiver is eligible for multiple similar subsidies (e.g. a solo parent subsidy under RA 11861 or a disability support grant under another program), the DSWD and concerned agencies shall coordinate to either allow **stacking of benefits** when the combined support is still insufficient, or at minimum ensure that the caregiver receives the higher of the applicable benefits. The intent is to maximize support to caregiving families without penalizing them for qualifying under different programs.

The DSWD, in consultation with the Department of Finance and NEDA, shall include detailed guidelines for subsidy indexation and adjustment in the Implementing Rules and Regulations of this Act.

SECTION 6. [New] Caregiver Support Services and Respite

In addition to the monthly subsidy, family caregivers registered under this Act shall be entitled to a package of **support services** aimed at improving their well-being, capacity, and the

sustainability of caregiving in the home. Government agencies, led by the DSWD in coordination with the Department of Health (DOH), Department of Labor and Employment (DOLE), and local government units (LGUs), shall develop and provide the following support programs for family caregivers:

- **(a) Respite Care Services:** Respite care shall be made available to give family caregivers temporary relief. This may include **in-home respite** (a trained substitute caregiver periodically sent to the home) or **community-based respite** (access to day care centers, temporary residential facilities, or respite homes where the person with disability can be safely cared for on a short-term basis). Each eligible family caregiver shall be entitled to a certain number of **respite care hours or days** per month (to be defined in the IRR, e.g. a minimum of 8 hours per month) where a qualified respite worker or facility takes over caregiving, allowing the primary caregiver to rest, attend to personal matters, or address other family needs. The DSWD may partner with NGOs, faith-based organizations, or private care facilities to implement respite programs, with costs subsidized by the government for indigent households.
- **(b) Mental Health and Counseling:** Recognizing the psychological toll of caregiving, the DOH – in collaboration with the DSWD – shall ensure **free or subsidized mental health services** for family caregivers. This includes counseling sessions (individual or group therapy), the establishment of peer support groups, stress management programs, and access to psychiatric evaluation and treatment if needed. The Philippine Health Insurance Corporation (PhilHealth) shall develop benefit packages that caregivers can tap for outpatient mental health care (as aligned with RA 11036, the Mental Health Act, which already enables certain coverage[3]). Caregivers shall be informed of these services and encouraged to utilize them as needed to prevent burnout. Regular **wellness workshops or seminars** on coping strategies, self-care, and work-life-care balance should be conducted at the community level.
- **(c) Skills Training and Capacity Building:** The State shall provide avenues for family caregivers to enhance their skills, both in caregiving and in livelihood. **Caregiving skills training** (for example, workshops on physical therapy at home, managing autism behaviors, administering medications, etc.) shall be offered through the DSWD, DOH, or TESDA to help caregivers improve the care they provide and reduce injury or stress. Additionally, **livelihood training and upskilling** opportunities (such as home-based livelihood projects, online work training, or alternative careers compatible with caregiving at home) shall be given priority for family caregivers, so that they can eventually rejoin the workforce or earn supplemental income without neglecting their care duties. TESDA and DTI, in coordination with LGUs, should include family caregivers as a priority group in community-based skills training and entrepreneurship programs.
- **(d) Health Care Access:** Family caregivers shall be considered a **vulnerable sector for health coverage purposes**. As such, the caregiver herself/himself (if not otherwise covered) shall be automatically included as a beneficiary under PhilHealth (as an “indirect contributor” subsidized by the government, similar to provisions for indigents and senior citizens). Caregivers shall also be prioritized in preventive health programs (annual check-ups, flu vaccinations, etc.) recognizing that their health is crucial to continuing care for others. The DOH and LGUs should facilitate mobile clinics

or home visits for households with heavy care burdens to ensure both caregivers and their dependents receive needed medical attention.

The above support services (a) through (d) shall be made available progressively, with implementing agencies setting up programs within one (1) year from the effectivity of this Act. The national government may enter into partnerships or provide grants to LGUs, civil society organizations, or accredited private entities to deliver these services on the ground. All services provided for caregivers under this section shall be **free of charge or subsidized** for those who are registered in the Family Caregiver Registry (Section 9) and are eligible under this Act, subject to guidelines on prioritization if resources are limited. The DSWD's annual budget shall include allocations for these support services in addition to the subsidy payments, and it shall actively seek additional funding (including donor or CSR partnerships) to enrich caregiver support programs.

SECTION 7. [New] Labor Protection: Caregiver Leave and Flexible Work

To protect working caregivers from job loss and undue hardship, and to enable more caregivers to remain in or rejoin the workforce, the following labor benefits and policies are hereby established:

- **(a) Caregiver Leave Benefit:** An employee in the public or private sector who is a **qualified family caregiver** under this Act (whether or not they are currently receiving the subsidy) shall be entitled to an additional **"Caregiver Parental Leave"** of **seven (7) working days per year** with full pay, on top of existing leave benefits. This leave is granted to allow the employee to attend to important caregiving tasks (such as medical appointments, therapy sessions, sudden health crises of the dependent, or simply respite for the caregiver's well-being). The leave benefit shall be **non-cumulative** (not carried over if unused each year) and shall be availed in accordance with Civil Service Commission rules for government employees or the DOLE's rules for private employees. Employers shall not penalize or terminate an employee for availing of caregiver leave as long as proper documentation (e.g. a certification of the dependent's condition or medical need) is provided. The eligibility for caregiver leave shall generally follow the same length-of-service requirement as existing law provides for solo parent leave (e.g. the employee should have rendered at least 6 months of service if in the private sector^[12]), unless the employer graciously waives this requirement. Violation of the right to caregiver leave (e.g. denial of leave or retaliation) by employers shall be subject to penalties as may be prescribed by DOLE.
- **(b) Flexible Work Arrangements:** In accordance with the Telecommuting Act (RA 11165) and other flexible work policies, employers are **strongly encouraged** to offer flexible work arrangements to employees who are family caregivers. Such arrangements may include adjusted work hours, work-from-home options, part-time schedules, or job-sharing, depending on the nature of the work and the agreement between employer and employee. The DOLE shall include in its promotion of family-friendly workplace policies specific mention of supporting employees who have heavy caregiving responsibilities (not just for children but for persons with disabilities or elderly family members). The DOLE is mandated to develop guidelines or a best-practice toolkit for employers on how to accommodate and support employees who

are family caregivers, which may cover granting of extended leaves, flexitime, avoiding sudden overtime requirements for such employees, etc. While flexible work arrangements shall **remain voluntary** on the part of employers (except where otherwise provided by law), the State may incentivize compliance by offering recognition awards or tax incentives to businesses with caregiver-friendly policies.

- **(c) Social Security Coverage:** A family caregiver who had to leave formal employment may *voluntarily* continue their contributions to the Social Security System (SSS) and Pag-IBIG Fund as a **voluntary member**, and the government shall create a mechanism to subsidize a portion of these contributions for indigent caregivers. For instance, the DSWD may facilitate paying the minimum SSS contributions on behalf of caregivers who receive the subsidy, to ensure they do not lose future pension/benefit eligibility due to years of not working. This effectively treats their caregiving period as credited service, akin to how some countries credit caregivers with social insurance quarters^[18]. The specifics of contribution subsidies can be included in the IRR, possibly piloting with a limited number of years or based on available budget, but the goal is to acknowledge caregiving as work by **securing caregivers' future social security entitlements**.

The above provisions aim to prevent the situation where family caregivers must choose between their job and their dependent's care. By granting caregiver leave and promoting flexible schedules, we uphold their right to productive employment *and* family life, as guaranteed by the Constitution and the Magna Carta of Women (RA 9710). The DOLE and CSC (for government workplaces) shall oversee and monitor the implementation of these benefits, and may impose penalties or sanctions on employers who unjustly refuse to comply (consistent with labor laws on leave benefits and discrimination).

SECTION 8. [New] Tax Benefits and Incentives

To further alleviate the financial burden on families providing care, and to encourage support for caregivers, the following tax benefits are provided or authorized:

- **(a) Tax-Exempt Status of Subsidy:** As noted in Section 5, the monthly caregiver subsidy and any other direct support received under this Act shall be **excluded from gross income** and not subject to any tax. It is a form of social assistance and thus should reach beneficiaries in full.
- **(b) Additional Dependent Deductions:** The Department of Finance and the Bureau of Internal Revenue (BIR) shall promulgate regulations to revive or incorporate **tax deductions/credits for individuals supporting PWD dependents**. Currently, under the TRAIN law (RA 10963) the personal exemptions were simplified, but the spirit of RA 7277 (as amended by RA 10754) which granted an additional ₱25,000 tax exemption for each PWD dependent^[19] should be preserved in another form. The BIR is authorized to allow, for example, an **additional tax deduction or a tax credit** for a taxpayer who has a qualified PWD dependent and a family caregiver in the household. Such a deduction could be set at a fixed amount per year to compensate for care expenses. If legislative amendment to the National Internal Revenue Code is needed to effect this, it shall be recommended accordingly. The objective is that families who

shoulder significant caregiving expenses get a break on their taxes in recognition of these costs.

- **(c) PhilHealth and GSIS Premiums:** Any premium payments made by caregivers for maintaining their PhilHealth or GSIS (for government employees who go on unpaid leave) during periods they are not formally employed should be considered for **government subsidy or tax offset**. For instance, if a caregiver continues paying as voluntary member, those payments might be declared for a tax deduction (subject to caps).
- **(d) Private Sector Incentives:** Donations, grants, or assistance given by private entities to programs supporting family caregivers (such as respite care centers or training programs) shall be considered **allowable deductions** or even qualify for tax credits subject to BIR rules on CSR activities. This encourages private-public partnerships in supporting caregivers.

All tax-related provisions shall be implemented consistent with existing tax laws and regulations. The DOF/BIR shall, within 6 months of this Act's effectivity, review the tax code and propose specific implementing guidelines or legislative amendments to give effect to the above incentives. If any portion of this Section is deemed more appropriately addressed by separate revenue regulations, it will not delay the other provisions of the Act.

SECTION 9. National Registry of Family Caregivers; Monitoring and Data

To ensure effective implementation, the DSWD, in partnership with the National Council on Disability Affairs (NCDA) and the LGUs, shall establish and maintain a **National Registry of Family Caregivers**. This registry will record all individuals approved as beneficiaries of the program, along with basic demographic data, the profile of the person(s) they care for (age, condition), and the types of support received. The **primary purpose** of the registry is to facilitate **service delivery and policy monitoring** – identifying where caregivers are, what they need, and tracking outcomes over time.

All information in the registry shall be handled with confidentiality and used in accordance with the Data Privacy Act; data will be used for policymaking, planning of services (e.g. targeting areas for respite facilities), and research on the impact of the program, but personal identifiers will be protected.

The DSWD, together with NCDA, shall also develop a **Monitoring and Evaluation (M&E) framework** for this Act. Key performance indicators should include: number of caregivers served, average subsidy amount, use of respite hours, caregiver well-being measures (such as reduction in reported stress levels or health outcomes), and outcomes for the persons receiving care (such as health and developmental indicators). **Annual reports** shall be submitted to Congress every year by the DSWD, starting one year after the effectivity of this Act, detailing the progress of implementation, the reach and usage of funds, and any challenges encountered. These reports shall also include policy recommendations, if any, such as adjustments to benefit levels or expansion of services.

After a period of **five (5) years** from the effectivity of this Act, the DSWD in coordination with NEDA and independent research institutions shall conduct a **comprehensive review** of the program. This review will evaluate the effectiveness and impact of the Family Caregiver Support and Welfare Program – including whether it has improved caregivers'

quality of life, enabled more caregivers to engage in livelihood, reduced poverty incidence in caregiving households, and improved the well-being of persons with disabilities under their care. The findings shall be reported to Congress to guide potential enhancements or expansion of the program, and to determine if further legislation is needed to strengthen support for caregivers (such as integrating the program permanently into the social protection framework of the country).

Furthermore, the DSWD and NCDA shall coordinate with the PSA and other relevant agencies to include **informal caregiving** in national surveys and statistics (for example, time-use surveys, disability surveys, etc.) to capture data on the extent of unpaid care work nationwide[2]. This will aid in future planning and ensure that the contribution of family caregivers is recognized in official statistics as part of the care economy.

SECTION 10. [New] Grievance Redress and Complaints Mechanism

The DSWD shall establish a **grievance redress system** dedicated to the Family Caregiver Support and Welfare Program. This mechanism shall provide caregivers, applicants, and the public a clear avenue to **file complaints, appeals, or reports** related to: denial of eligibility, delayed or missing subsidy payments, inadequate provision of support services, or any irregularities (such as misrepresentation or misuse of funds). Key features of the grievance system are:

- **Accessibility:** There shall be multiple channels to file grievances – including a hotline number, an online portal/email, and help desks at DSWD regional and provincial offices. Given that many caregivers cannot easily leave their homes due to caregiving duties, the mechanism should allow remote lodging of complaints (via phone or internet) to the extent possible.
- **Timeliness:** The DSWD must act on and resolve grievances in a prompt manner. Specific timelines shall be set in the IRR (e.g. acknowledge receipt of complaint within 3 days, resolve simple issues within 15 days, or within 30 days for more complex cases requiring investigation).
- **Transparency and Appeals:** If an applicant was deemed ineligible or a beneficiary was removed from the program and they appeal, the DSWD must provide a written explanation of the reasons for denial/removal. The applicant/beneficiary shall have the right to present additional evidence or request reconsideration. A multi-level appeals process can be instituted (first at the field office/regional level, and if denied again, a central office review). Ultimately, a special **Caregiver Grievance Committee** may be formed to decide on contested cases, including representatives from DSWD, NCDA, and civil society (caregiver advocacy groups) as observers.
- **Protection Against Retaliation:** Any caregiver or citizen who lodges a complaint in good faith shall be protected from retaliation or any adverse consequences. For example, if a caregiver complains about an LGU officer asking for a bribe to process their papers, that caregiver should still receive their benefits without discrimination. Whistleblowers of any anomalies in the program shall be protected under relevant laws (e.g. Anti-Graft law and whistleblower protection provisions).
- **Record-Keeping and Improvement:** The DSWD shall keep a log of all grievances and their outcomes. These records shall be analyzed periodically to identify common

problems or bottlenecks in program implementation. If patterns emerge (e.g. a particular region with many delayed payments or a requirement that is too onerous), the DSWD must take corrective action, whether it be re-training staff, simplifying procedures, or clarifying guidelines.

The grievance mechanism shall be in place and operational **within six (6) months** of the Act's implementation. Its details (such as contact information and steps) shall be widely disseminated to all program beneficiaries and local social welfare offices. The existence of a functional grievance system is intended to ensure **accountability** and to give caregivers a voice in the implementation process, aligning with the principles of citizen's charter and ease of doing business in government service delivery.

SECTION 11. Appropriations

The funds needed for the initial implementation of this Act shall be charged against the current appropriations of the DSWD and any available contingency or social program funds identified by the Department of Budget and Management. Thereafter, the amount necessary for the continuous implementation of the Family Caregiver Support and Welfare Program – including subsidy payouts, hiring of necessary personnel (e.g. social workers for assessment, etc.), and the provision of support services under Section 6 – shall be **included in the Annual General Appropriations Act (GAA)**. A dedicated item or sub-program for Family Caregiver Support shall be created under the budget of the DSWD. The DSWD may also tap into the Special Welfare Fund, the Gender and Development (GAD) budget (given the gender dimensions of caregiving), or funds under the National Council on Disability Affairs, as well as seek grant assistance for pilot programs.

The Department of Labor and Employment, the Department of Health, PhilHealth, and other implementing agencies shall likewise allocate in their annual budgets the necessary funds to carry out their respective mandates under this Act (such as DOLE's promotion of caregiver leave, DOH's mental health services for caregivers, PhilHealth's coverage, etc.).

In addition, LGUs are encouraged to appropriate local funds to supplement the program (for example, some municipalities might top-up the national subsidy or fund local respite centers). The national government may provide financial incentives to LGUs that champion family caregiver programs in their localities.

SECTION 12. Implementing Rules and Regulations (IRR)

Within ninety (90) days from the effectivity of this Act, the DSWD, as the lead agency, in **consultation with** the Department of Health (DOH), Department of Labor and Employment (DOLE), Department of Finance (DOF), National Council on Disability Affairs (NCDA), Civil Service Commission (CSC), and representatives from advocacy groups for persons with disabilities and caregiver associations, shall formulate the **Implementing Rules and Regulations (IRR)** for this Act. The IRR shall detail the processes and requirements for application, the formula for subsidy amount determination, guidelines for the support services and leave benefits, inter-agency coordination mechanisms, and other necessary provisions to ensure the smooth and effective implementation of the law. It shall also set

incremental timelines if certain benefits will be phased in (for instance, how soon each type of support service in Section 6 must be rolled out).

The IRR shall be published and submitted to the Committees on Social Services of both the House and the Senate for review. In formulating the IRR, the principle of **maximum benefit to caregivers and simplicity of access** should be upheld – procedures should be caregiver-friendly and not impose undue additional burden on already burdened individuals. If the DSWD and other agencies find during implementation that adjustments to rules are needed to better achieve the intent of the law, they may amend the IRR accordingly, after due consultation, provided such amendments remain consistent with the Act.

SECTION 13. Separability and Repealing Clause

If any provision or part of this Act is declared unconstitutional or invalid, the other parts or provisions not affected thereby shall remain in full force and effect.

All laws, executive orders, issuances, or parts thereof that are inconsistent with the provisions of this Act are hereby **modified or repealed accordingly**. In particular, provisions of Republic Act No. 11861 (Expanded Solo Parents Welfare Act) or any other law shall, as far as practicable, be read in harmony with this Act. (For example, the prohibition in RA 11861 on receiving multiple subsidies^[8] should not disqualify a solo parent from receiving the caregiver subsidy if he/she is otherwise eligible – this Act intends such individuals to receive needed support, and agencies should resolve any conflict by allowing the greater benefit or combining benefits.) The DSWD and concerned agencies shall review existing related programs (such as any stipends for PWDs, social pensions for seniors, etc.) and recommend legislative or regulatory measures to **integrate or harmonize** them with the Family Caregiver Support and Welfare Program so as to avoid redundancy and ensure equitable distribution of assistance across vulnerable sectors.

SECTION 14. Effectivity

This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation. Implementing agencies may begin preparatory work (drafting of IRR, designing application systems, etc.) immediately upon approval of this Act to facilitate prompt rollout once it becomes effective.

Approved,