



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session



House Bill No. 5439

Introduced by CIBAC Party-List Representative
EDUARDO “BRO. EDDIE” C. VILLANUEVA

EXPLANATORY NOTE

Republic Act No. 7432, otherwise known as “An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for Other Purposes”, and its subsequent amendments, were enacted to recognize the invaluable contributions of senior citizens to our society and institutionalize government support to ensure that they live with comfort and dignity in their later years.

According to the 2020 Census of Population and Housing, there are 9.22 million Filipinos aged 60 years and above, comprising 8.5% of the total population.¹ While this proportion remains relatively modest, projections by the United Nations Department of Economic and Social Affairs (UN DESA), as cited by the Philippine Institute for Development Studies (PIDS), indicate that the Philippines will qualify as a country with an “ageing population” by 2032 (at least 7% aged 65 and above) and as an “aged society” by 2069 (at least 14% aged 65 and above).²

This demographic shift underscores the urgency of creating opportunities for senior citizens who remain able, willing, and eager to engage in productive employment during their golden years. While current laws provide incentives for private entities to employ senior citizens, including an additional 15% deduction from gross income based on wages paid, more robust measures are necessary to encourage broader participation.

This bill therefore seeks to strengthen support for senior citizen employment by:

- a) Mandating the Department of Labor and Employment (DOLE), through Public Employment Service Offices (PESOs), to provide matching and employment facilitation services to senior citizens;

¹ PSA. Age and Sex Distribution in the Philippine Population (2020 Census of Population and Housing). Available at <https://psa.gov.ph/A:ontent/age-and-sex-distribution-philippine-population-2020-census-population-andhousing> (Accessed on 10 July 2025).

² PIDS. Silver Linings for the Elderly in the Philippines: Policies and Programs for Senior Citizens. Discussion Paper Series No. 2019-09. Published in September 2019. Available at <https://pidswebs.pids.gov.ph/CDN/PUBLICAT10NS/pidsdpsl909.pdf> (Accessed on 10 July 2025).

- b) Increasing allowable tax deductions for private entities employing senior citizens from fifteen percent (15%) to twenty-five percent (25%) of the total amount paid as salaries, wages, and training expenses, in line with Section 34 of the National Internal Revenue Code;
- c) Removing income-based restrictions, thereby allowing senior citizens from all socioeconomic backgrounds to benefit from employment opportunities;
- d) Waiving government fees and charges for senior citizen jobseekers when applying for licenses, IDs, clearances, or certificates typically required for employment; and
- e) Strengthening training programs, with the Technical Education and Skills Development Authority (TESDA) specifically tasked to design and implement capacity-building initiatives tailored to senior citizens.

By enacting this measure, the government reaffirms its commitment to inclusivity, dignity, and equal opportunity, while fostering a society that values the wisdom and experience of its elders. Expanding employment opportunities for senior citizens not only affirms their continuing contributions but also supports national productivity and resilience.

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


EDUARDO "BRO. EDDIE" C. VILLANUEVA



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AN ACT
EXPANDING EMPLOYMENT OPPORTUNITIES FOR SENIOR CITIZENS,
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7432, ENTITLED "AN ACT
TO MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS TO NATION
BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES AND FOR OTHER
PURPOSES," AS AMENDED

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

1 **SECTION 1. Short Title.** - This Act shall be known as the "Senior Citizens
2 Employment Incentives Act."

3
4 **SEC. 2. Declaration of Policy.** - It is the policy of the State to take care of the
5 interest and welfare of senior citizens and provide them with opportunities for gainful
6 employment. For this purpose, the State shall provide incentives to businesses and
7 other private entities that employ senior citizens. The State shall also expand
8 accessibility to government services to improve the access of senior citizens to
9 employment.

10
11 **SEC. 3. Incentives to Private Firms Employing Senior Citizens.** - Section 5
12 of Republic Act No. 7432, as amended, is hereby further amended to read as follows:

13
14 **"SEC. 5. Government Assistance. - The government shall provide**
15 **the following:**

16 (a) Employment Senior citizens who have the capacity and desire to
17 work, or be re-employed, shall be provided information and matching
18 services **OF AVAILABLE JOB OPPORTUNITIES BY THE DEPARTMENT**
19 **OF LABOR AND EMPLOYMENT (DOLE, THROUGH THE PUBLIC**
20 **EMPLOYMENT SERVICE OFFICES (PESOS),** to enable them to be
21 productive members of society. Terms of employment shall conform with
22 the provisions of the Labor Code, as amended, and other laws, rules and
23 regulations.

1 Private entities that will employ senior citizens as employees, upon the
2 effectivity of this Act, shall be entitled to an additional deduction from their
3 gross income, equivalent to [fifteen percent (15%)] **TWENTY-FIVE**
4 **PERCENT (25%)** of the total amount paid as salaries, [and] wages, **AND**
5 **TRAININGS PROVIDED** to senior citizens, subject to the provision of
6 Section 34 of the NIRC, as amended: Provided, however, That such
7 employment shall continue for a period of at least six (6) months. [Provided,
8 further, That the annual income of the senior citizen does not exceed the
9 latest poverty threshold as published by the Philippine Statistics Authority
10 (PSA) for that year.] The [Department of Labor and Employment (DOLE)]
11 DOLE, in coordination with other government agencies such as, but not
12 limited to, the [Fechnology and Livelihood Resource Center (TLRC)]
13 **TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**
14 **(TESDA)** and the Department of Trade and Industry (DTI), shall assess,
15 design and implement training programs that will provide skills and welfare
16 or livelihood support for senior citizens.
17 xxx"
18

19 **SEC. 4. Waiver of Fees and Charges.** - All government agencies and
20 instrumentalities, including government-owned and controlled corporations (GOCCs),
21 local government units (LGUs), and government hospitals shall not collect fees and
22 charges from a senior citizen jobseeker: Provided, That such fee or charge is paid in
23 connection with the application for and the granting of licenses, proofs of identification,
24 clearances, certificates, or other documents usually required in the course of
25 employment.
26

27 No fees and other charges shall be collected from senior citizen jobseekers when
28 obtaining the following:
29

- 30 a) Police clearance certificate;
- 31 b) National Bureau of Investigation clearance;
- 32 c) Barangay clearance;
- 33 d) Medical certificate from a public hospital: Provided, That fees and charges
34 collected for laboratory tests and other medical procedures required for the
35 grant of a medical certificate shall not be free of charge;
- 36 e) Birth Certificate;
- 37 f) Marriage Certificate; and
- 38 g) Other documentary requirements issued by the government that may be
39 required by employers from job applicants.
40

41 The waiver of fees and charges shall not include those in connection with an
42 application to take a professional licensure examination conducted by the Professional
43 Regulation Commission (PRC), application for a Philippine passport, authentication
44 and apostillization of documents from the Department of Foreign Affairs (DFA),
45 application for a career service examination, and application for a driver's license from
46 the Land Transportation Office (LTO).
47

48 **SEC. 5. Interpretation.** - Nothing in this Act excludes any private entity from
49 hiring qualified senior citizens for consultancy and other types of arrangements, or

1 prevents any employer from initiating or providing greater benefits or improving the
2 working conditions and terms of employment of senior citizens beyond the minimum
3 requirements provided by applicable laws.
4

5 **SEC. 6. Suppletory Application.** - Republic Act No. 10911, or the "Anti-Age
6 Discrimination in Employment Act," and all other applicable laws, rules, and
7 regulations shall have suppletory application in cases involving employment of senior
8 citizens not provided for under this Act.
9

10 **SEC. 7. Implementing Rules and Regulations.** - Within ninety (90) days from
11 the effectivity of this Act, the DOLE, the National Commission of Senior Citizens
12 (NCSC), and the Civil Service Commission (CSC) shall, in coordination with other
13 relevant government agencies and stakeholders, promulgate the implementing rules
14 and regulations (IRR) to effectively carry out the provisions of this Act.
15

16 Failure of the relevant government agencies to promulgate the IRR within the
17 specified period shall subject the heads of these government agencies to
18 administrative penalties under applicable civil service laws.
19

20 Should the IRR contain provisions that are contrary to this Act, the heads of the
21 government agencies responsible for such provision, when done in bad faith or with
22 gross negligence, shall be held administratively liable.
23

24 **SEC. 8. Separability Clause.** – If any portion or provision of this Act is declared
25 unconstitutional, the remainder hereof or any provisions not affected thereby shall
26 remain in force and effect.
27

28 **SEC. 9. Repealing Clause.** – Any law, presidential decree or issuance,
29 executive order, letter of instruction, rule, or regulation inconsistent with the provisions
30 of this Act is hereby repealed or modified accordingly.

31 **SEC. 10. Effectivity.** – This Act shall take effect fifteen (15) days after its
32 complete publication in the Official Gazette or in a newspaper of general circulation.
33

34 *Approved,*