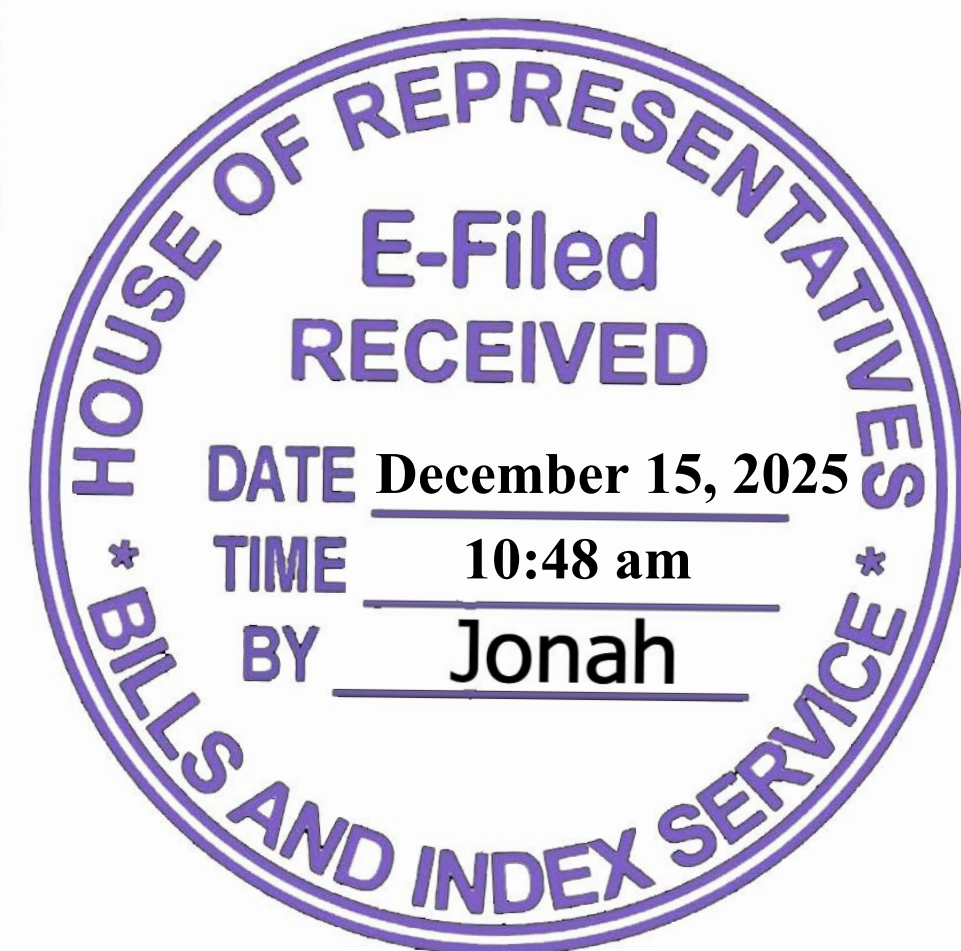




Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

Twentieth Congress
First Regular Session

HOUSE BILL NO. 6828



Introduced by **REPRESENTATIVE MARIA CRISTINA C. ANGELES**

EXPLANATORY NOTE

The Philippines is a rapidly aging society. By 2030, more than twelve million (12,000,000) Filipinos will be sixty (60) years old and above, many of whom remain healthy, skilled, and eager to continue contributing productively to the economy. Yet despite their wealth of knowledge and experience, employment opportunities for senior citizens remain limited.

Republic Act No. 9994, otherwise known as the Expanded Senior Citizens Act of 2010, contains provisions encouraging the employment of senior citizens and granting incentives to private entities that hire them. However, experience over the past decade shows that the current framework has been insufficient to generate meaningful and sustained employment opportunities for older persons, nor has it adequately encouraged private employers to retain senior workers.

This bill seeks to expand and strengthen the employment provisions of RA 9994 by:

1. Strengthening Employment Opportunities – by mandating PESOs and accredited private recruitment agencies to provide dedicated job-matching services for senior citizens, and by encouraging government offices to allocate at least one percent (1%) of plantilla positions for qualified senior citizens;
2. Providing Greater Flexibility in Work Arrangements – by recognizing consultancy, mentoring, part-time, remote, and other flexible work options that maximize the participation of senior citizens in the workforce; and
3. Increasing Incentives for Private Entities – by raising the allowable tax deduction to fifty percent (50%) of salaries and wages of senior citizens employed for at least six months, and by granting an additional deduction for companies that implement re-tooling, training, and wellness programs specifically for senior workers.

This measure strengthens the legal framework for senior employment, enhances economic security for older persons, and formally recognizes the continuing value of senior citizens in our workplaces and communities. It promotes intergenerational knowledge transfer, boosts productivity, and supports a more inclusive approach to national development.

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


MARIA CRISTINA C. ANGELES



Republic of the Philippines
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HOUSE BILL NO. 6828

Introduced by **REPRESENTATIVE MARIA CRISTINA C. ANGELES**

**AN ACT EXPANDING THE EMPLOYMENT PROVISIONS OF
REPUBLIC ACT NO. 9994, OTHERWISE KNOWN AS THE
“EXPANDED SENIOR CITIZENS ACT OF 2010,” PROVIDING
ADDITIONAL INCENTIVES TO PRIVATE ENTITIES THAT EMPLOY
SENIOR CITIZENS**

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

SECTION 1. *Declaration of Policy.* — It is hereby declared the policy of the State to recognize the valuable contribution of senior citizens to nation-building and to promote their active participation in the labor force, consistent with the principles of social justice and equal opportunity. The State shall ensure that able, willing, and qualified senior citizens are provided meaningful employment opportunities and that private entities are encouraged and supported in employing them.

SECTION 2. *Expansion of Employment Provisions.* — Section 4 of Republic Act No. 9994 is hereby amended to read as follows:

“Section 4. Employment of Senior Citizens. — Senior citizens who have the capacity and desire to work, or be re-employed, shall be provided with information, referral, and job-matching services through Public Employment Service Offices (PESOs) and private recruitment agencies duly accredited by the Department of Labor and Employment (DOLE).

Government agencies, government-owned or -controlled corporations (GOCCs), and local government units (LGUs) are encouraged to allocate at least one percent (1%) of their plantilla positions for qualified senior citizens, subject to civil service laws, rules, and regulations.

Private entities are likewise encouraged to employ senior citizens, with due consideration to their qualifications, skills, and health condition. Employers may adopt flexible work arrangements, consultancy positions, part-time assignments, mentoring roles, remote or hybrid arrangements, and similar schemes to maximize the productivity and participation of senior citizens.”

SECTION 3. *Additional Incentives to Private Entities.* — Section 8 of Republic Act No. 9994 is hereby amended to read as follows:

“Section 8. Incentives to Private Entities. — Private entities employing senior citizens shall be entitled to an additional fifty percent (50%) of the value of salaries and wages paid to senior citizens as allowable deduction from gross income for purposes of computing taxable income: Provided, That the senior citizen is employed for at least six (6) months, whether on a full-time, part-time, remote, or consultancy basis.

Employers that implement workplace programs specifically designed for senior citizens — including re-tooling, skills upgrading, training, health and wellness programs, or structured mentoring systems — shall likewise enjoy an additional tax deduction equivalent to twenty-five percent (25%) of the expenses incurred for such programs.”

SECTION 4. *Institutional Support.* — The DOLE, in coordination with the National Commission of Senior Citizens (NCSC), the Department of Trade and Industry (DTI), and the Department of Finance (DOF), shall issue the necessary rules and guidelines to implement and monitor the provisions of this Act, including safeguards to prevent abuse of the incentives granted herein.

SECTION 5. *Appropriations.* — The amount necessary to implement this Act shall be included in the annual General Appropriations Act.

SECTION 6. *Separability Clause.* — If any provision of this Act is declared unconstitutional or invalid, the remaining provisions not affected shall remain in full force and effect.

SECTION 7. *Repealing Clause.* — All laws, decrees, orders, rules, and regulations inconsistent with this Act are hereby repealed or modified accordingly.

SECTION 8. *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.