

TWENTIETH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 8963

Introduced by Rep. CARMELO G. LAZATIN, JR.

AN ACT
FURTHER AMENDING REPUBLIC ACT 7432, AS AMENDED, OTHERWISE
KNOWN AS “AN ACT TO MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS
TO NATION BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES AND FOR
OTHER PURPOSES”, TO EXPAND EMPLOYMENT OPPORTUNITIES FOR
SENIOR CITIZENS AND PROVIDE RELATED SUPPORT SERVICES

EXPLANATORY NOTE

In the Philippines, resident citizens who are aged sixty (60) or older are considered senior citizens. They are entitled to certain privileges such as twenty (20%) discount and VAT exemption on essential goods and services, medicines, transportation, restaurants, and medical services, among others.

The downside, however, of being a senior citizen for some is that they have a slimmer chance for employment after retirement. Republic Act No. 7641 or the Retirement Law provides that compulsory retirement for private sector employees in the Philippines is at age sixty-five (65), while optional retirement at age sixty (60) is allowed provided that they have served at least five (5) years. The same is generally true for government employees.

While some may enjoy their retirement and can well afford health services and other essential goods and amenities, many senior citizens face the burden of financial limitations after leaving the service. They either have to rely on their meager monthly pensions and/or insurance benefits, or on their families' financial aid for their daily needs.

As of 2025, Filipinos aged sixty (60) and above comprise 9.6 percent of the country's 113.7 million population, just short of the ten percent (10%) threshold used by international agencies such as the World Bank to define an aging society.¹

Philippine Statistics Authority data show that about 1.8 million senior citizens are employed in agriculture, wholesale and retail trade, transportation and other service sectors.²

For now, it is safe to say that we have a young society in the Philippines, but it is also necessary that the government provides opportunities for our senior citizens who are still able and willing to find a gainful employment.

Republic Act 7432, as amended by Republic Act No. 9257 and Republic Act No. 9994, provides assistance for gainful employment of senior citizens. It recognizes that senior citizens who have the capacity and desire to work shall be provided information and matching services, and a tax incentive for private entities employing qualified senior citizens, subject to conditions.

Hence, this proposed measure seeks to mandate the Department of Labor and Employment, through the Public Employment Service Offices nationwide, to assist senior citizens who are willing to be employed or re-employed through job matching and employment facilitation.

This bill likewise intends to encourage the private sector to provide employment opportunities for senior citizens by increasing the allowable additional deduction from gross income to twenty-five (25%) of the total amount paid as salaries and wages, and by expressly including documented job-related training costs actually incurred for senior citizens, subject to the rules on deductions under the National Internal Revenue Code, as amended. This incentive may be availed by private entities, provided that the statutory conditions for employment incentive continue to be observed.

This bill further provides that the enhanced deduction shall be available only to employers that maintain senior citizens at not less than twenty-five percent (25%) of their total workforce. This requirement is intended to ensure that the increased incentive is granted to employers that meaningfully and consistently invest in senior citizen employment. It also complements the existing statutory safeguards that employment must continue for at least six (6) months and that the annual income of the senior citizen must not exceed the latest poverty threshold published by the Philippine Statistics Authority for that year.

¹ Nat'l discussion on aging timely as senior population hits 11M. Available at <https://www.pna.gov.ph/articles/1268289>

² Ibid.

Lastly, this proposed bill shall grant free annual check-ups for every registered senior citizen in the country.

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


CARMELO G. LAZATIN, JR.



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

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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 “Equal Employment Opportunities for Senior
2 Citizens Act”.

3
4 *Section 2. Declaration of Policies.* – It is the policy of the State to promote the welfare of senior
5 citizens and to provide opportunities for beneficial employment to senior citizens who are willing
6 and able to work, consistent with the Labor Code and applicable laws. Towards this end, the State
7 shall strengthen employment facilitation for senior citizen jobseekers and provide incentives to
8 private entities that employ senior citizens, subject to safeguards against abuse.

9
10 *Section 3. Further Amendment of Section 5 (a) (Employment) and (c) Health of Republic Act No.*
11 *7432, as amended.* – Section 5(a) of RA 7432, as amended by Republic Act No. 9257, Republic
12 Act No. 9994, and Republic Act No. 11916, is hereby amended to read as follows:
13

1 “Sec. 5. Government Assistance- The Government shall provide the following:

2
3 (a) *Employment*

4
5 *Senior citizens who have the capacity and desire to work, or be re-employed, shall be*
6 *provided information and matching services to enable them to be productive members*
7 *of society. Terms of employment shall conform with the provisions of the Labor Code,*
8 *as amended, and other laws, rules and regulations.*

9
10 ***The Department of Labor and Employment (DOLE), through the Public***
11 ***Employment Service Offices (PESOs) in every municipality and city, shall provide***
12 ***senior citizen jobseekers with employment facilitation services, including, but not***
13 ***limited to: (i) job matching and referrals; (ii) employability profiling; and (iii)***
14 ***coordination with employers for age-friendly hiring processes.***

15
16 ***Private entities that will employ senior citizens equivalent to at least 25% of their total***
17 ***number of employees upon effectivity of this Act, shall be entitled to an additional***
18 ***deduction from their gross income, equivalent to twenty-five percent (25%) of the***
19 ***total amount paid as salaries and wages, as well as job-related training costs actually***
20 ***incurred and documented for senior citizens subject to the provision of Section 34 of***
21 ***the National Internal Revenue Code, as amended: Provided, That such employment***
22 ***shall continue for a period of at least six (6) months: Provided, further, That the***
23 ***annual income of the senior citizen does not exceed the latest poverty threshold as***
24 ***published by the Philippine Statistics Authority (PSA) for that year.***

25
26 ***The additional deduction under the immediately preceding paragraph may be availed***
27 ***of only if: (i) the senior citizen is employed under a bona fide employer-employee***
28 ***relationship; (ii) the employment is not a mere substitution or displacement of an***
29 ***existing employee for the purpose of availing of the incentive; and (iii) the employer***
30 ***maintains records required under tax and labor laws.***

31
32 ***The DOLE, in coordination with the Technical Education and Skills Development***
33 ***Authority (TESDA), Department of Trade and Industry (DTI) shall assess, design***
34 ***and implement training programs that will provide skills and welfare or livelihood***
35 ***support for senior citizens.***

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38 c. *Health*

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40 *The DOH, in coordination with local government units (LGUs), NGOs and POs for senior*
41 *citizens, shall institute a national health program and shall provide an integrated health*

1 *service for senior citizens. It shall train community-based health workers among senior*
2 *citizens and health personnel to specialize in the geriatric care and health problems of*
3 *senior citizens. LGUs shall provide free annual check-up to registered senior citizens*
4 *within their jurisdiction.*

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6 xxx”
7

8 *Section 4. Waiver of Fees and Charges for Senior Citizen Jobseekers.* – All government agencies
9 and instrumentalities, including government-owned or controlled corporations (GOCCs), local
10 government units and government hospitals, shall not collect fees and charges from senior citizen
11 jobseekers for government-issued documents required by employers in connection with
12 employment applications and documentary requirements necessary for employment.

13
14 The waiver shall cover, among others, the following:

- 15 1. Birth Certificate;
- 16 2. Marriage Certificate;
- 17 3. Medical Certificate from public hospital;
- 18 4. Barangay Clearance;
- 19 5. Police Clearance;
- 20 6. National Bureau of Investigation Clearance; and
- 21 7. Other documentary requirement issued by the government required by employers and
22 determined in the Implementing Rules and Regulations.

23
24 *Section 5. Implementing Rules and Regulations.* – Within ninety (90) days from the effectivity of
25 this Act, the DOLE, DTI, TESDA, DOH, the National Commission of Senior Citizens (NCSC),
26 Department of Social Welfare and Development (DSWD), the Department of Interior and Local
27 Government (DILG), Bureau of Internal Revenue (BIR), and in consultation with other relevant
28 government agencies and stakeholders, shall promulgate the implementing rules and regulations
29 to effectively carry out the provisions of this Act.

30
31 *Section 6. Separability Clause.* – If any provision of this Act is declared unconstitutional or invalid,
32 the other provisions not affected thereby shall remain in full force and effect.

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34 *Section 7. Repealing clause.* – All laws, decrees, orders, rules and regulations, or parts thereof,
35 which are inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

36
37 *Section 8. Effectivity Clause.* – This Act shall take effect fifteen (15) days after its publication in
38 the Official Gazette or in a newspaper of general circulation.

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40 Approved,