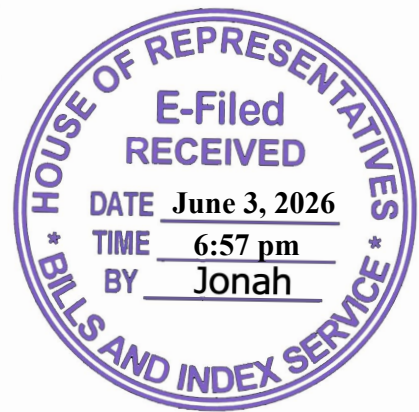


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session

House Bill No. 9792



**Introduced by Representatives JEFFREY SORIANO, JOCELYN P. TULFO,
and RALPH WENDEL P. TULFO**

EXPLANATORY NOTE

This bill seeks to expand employment opportunities for senior citizens by promoting their continued participation in the workforce and recognizing their valuable contributions to society.

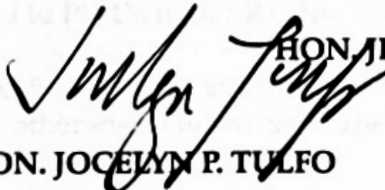
The Philippines is experiencing a steadily ageing population, with millions of Filipinos aged sixty (60) and above. A significant number of these older persons live in poverty, and only a fraction receive adequate pension support. As a result, many senior citizens remain economically vulnerable despite years of service and contribution. At the same time, existing age-related barriers in hiring limit their ability to secure gainful employment.

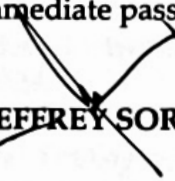
Notably, a large proportion of senior citizens are still willing and able to work, driven not only by financial necessity but also by their desire to remain active and productive. Their accumulated skills, knowledge, and experience continue to be relevant and can meaningfully contribute to economic and community development.

In view of this, the proposed measure encourages both government and private sector participation in employing senior citizens by providing appropriate incentives and support mechanisms. It promotes the alignment of job opportunities with the capabilities of older workers, ensuring that their engagement remains both practical and beneficial.

By removing barriers and creating pathways for employment, this bill upholds the dignity of senior citizens while enabling them to remain self-sufficient and socially engaged.

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


HON. JOCELYN P. TULFO


HON. JEFFREY SORIANO


HON. RALPH WENDEL P. TULFO

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House Bill No. 9792

**Introduced by Representatives JEFFREY SORIANO, JOCELYN P. TULFO,
and RALPH WENDEL P. TULFO**

AN ACT
PROVIDING FURTHER EMPLOYMENT OPPORTUNITIES FOR SENIOR
CITIZENS BY GRANTING INCREASED INCENTIVES TO PRIVATE ENTITIES
THAT EMPLOY SENIOR CITIZENS, AMENDING FOR THE PURPOSE 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*”.

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 (RA) No. 9994, otherwise known as “*The Expanded Senior Citizens Act of 2010*”, and RA No. 10524, 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 RA No. 10524.

SEC 5. *Incentives to Private Firms Employing Senior Citizens.* – Section 5(a) of RA No. 9994, otherwise known as “*The Expanded Senior Citizens Act of 2010*”, is hereby amended to read as follows:

“SEC. 5. *Government Assistance.* – x x x

“(a) Employment

“x x x

“Private entities that will employ senior citizens as employees, upon the effectivity of this Act, shall be entitled to an additional deduction from their gross income, equivalent to [fifteen] **TWENTY-FIVE** percent ([1]25%) of the total amount paid as salaries and wages to senior citizens, [subject to] **REGARDLESS OF WHETHER** the [provision of Section 34 of the NIRC, as amended] **INCOME TAX RETURN WAS FILED UNDER THE ITEMIZED DEDUCTION OR OPTIONAL DEDUCTION SYSTEM:** *Provided, however,* That such employment shall continue for a period of 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)] **DEPARTMENT OF ECONOMY, PLANNING, AND DEVELOPMENT (DEPDEV)** for that year.

“x x x”

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 Department of Finance, in coordination with the Department of Social Welfare and Development and the Department of Labor and Employment, shall formulate and promulgate the necessary rules and regulations for the effective implementation of this Act, within ninety (90) days of its effectivity.

SEC 8. *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 9. *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 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,