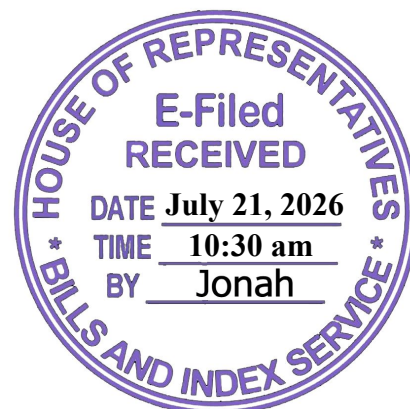


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
2nd Regular Session

House Bill No. **10138**



Introduced by Representative PAOLO Z. DUTERTE

EXPLANATORY NOTE

The Philippines is currently undergoing a demographic shift marked by a steadily aging population. According to the Commission on Population and Development, as of 2018, there are approximately 8.7 million Filipinos aged 60 and above—accounting for 8.2% of the country's total population. Alarming as well is the data from the Department of Social Welfare and Development (DSWD), which reports that nearly 1.3 million elderly Filipinos are living in poverty.

The issue is further exacerbated by the limited social protection coverage of the aging population. The World Social Protection Report 2017–2019 reveals that only 39.8% of individuals beyond the statutory pensionable age in the Philippines receive some form of old-age pension—whether contributory, noncontributory, or a combination of both. This leaves a significant portion of the elderly population vulnerable and financially insecure.

One of the critical barriers faced by senior citizens is age-based discrimination in employment. Despite their desire and capacity to remain economically active, many seniors are denied opportunities solely based on their age. In fact, studies show that up to 70% of Filipino senior citizens still prefer to work, driven by the insufficiency of their pensions and retirement savings to meet their daily needs and support their families.

Beyond economic necessity, senior citizens bring a wealth of experience, discipline, and institutional knowledge acquired over decades of work. Their contributions, if harnessed properly, can greatly benefit industries, strengthen intergenerational workplaces, and promote inclusive economic growth.

This proposed measure seeks to expand employment opportunities for senior citizens by encouraging both government agencies and private enterprises to hire qualified elderly workers. It likewise proposes to provide incentives to entities that employ senior citizens, while ensuring that job placements are appropriately matched to the skills and capacities of the elderly.

Ultimately, this bill aims to shift the societal perception of aging—from one of dependency to one of productivity—while addressing the financial insecurity of senior citizens and maximizing their continued contribution to national development.

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

A handwritten signature in black ink, appearing to be 'P. Duterte', written over the printed name.

HON. PAOLO Z. DUTERTE

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

TWENTIETH CONGRESS
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House Bill No. **10138**

Introduced by Representative **PAOLO Z. DUTERTE**

AN ACT
PROVIDING FURTHER OPPORTUNITIES FOR SENIOR CITIZENS AS
EMPLOYEES IN PRIVATE ENTITIES BY GRANTING INCREASED
INCENTIVES TO PRIVATE ENTITIES THAT EMPLOY SENIOR CITIZENS,
AMENDING FOR THE PURPOSE CERTAIN PROVISION OF 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 of 2026.*”

SEC 2. *State 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. 9994, otherwise known as *The Expanded Senior Citizens Act of 2010* and Republic Act No. 105424, 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 R.A. No. 105424

SEC 5. *Incentives to Private Firms Employing Senior Citizens.* – To achieve this legislative intent and purpose, Section 5. Government Assistance, second paragraph of sub-section (a) Employment, R.A. No. 9994, is hereby amended to read as follows:

“Private entities that employ senior citizens as employees, upon effectivity of this Act, shall be entitled to an additional deduction, equivalent to twenty five percent (25%) of the total amount paid as salaries and wages to senior citizens, regardless of whether the income tax return was filed under the itemized deduction or optional deduction system; Provided, however, That such employment shall continue for a period 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) for that year.”

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 rules and regulations for the implementation of this Act shall be formulated under the leadership of the Department of Finance and the Department of Social Welfare and Development and the Department of Labor and Employment, together with appropriate senior citizens organizations within 90 days from approval of this Act. These rules shall take effect upon publication in at least two (2) newspaper of general circulation.

SEC 8. *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 9. *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.

SECTION 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,