



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

**TWENTIETH CONGRESS**

First Regular Session

**HOUSE BILL No. 45**

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Introduced by HONORABLE ERNESTO "ERNIX" M. DIONISIO, JR.

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**AN ACT**  
**PROVIDING EMPLOYMENT OPPORTUNITIES FOR SENIORS, AMENDING FOR**  
**THE PURPOSE REPUBLIC ACT NO. 9994, OTHERWISE KNOWN AS THE**  
**EXPANDED SENIOR CITIZENS ACT OF 2010, AND FOR OTHER PURPOSES**

**EXPLANATORY NOTE**

Senior citizens often remain productive despite their age. In 2019, the Department of Labor and Employment (DOLE) noted an increase in the number of employed senior citizens in the country, specifically those aged 65 and above. According to the Labor Force Survey, there are 1.8 million employed senior citizens. Measures are also adopted to ensure that senior citizens who still wish to work are employed or re-employed in order to alleviate their financial woes.

In line with this trend, Congress enacted Republic Act No. 9257 or the Expanded Senior Citizen Act of 2003 which provides for tax incentives to private employers that employ senior citizens. However, the said law only offers a fifteen percent (15%) incentive to such employers, and such is only available if the annual income of the senior citizen does not exceed the current poverty level.

This proposed bill seeks to increase the tax incentive of private employers from 15% to 25% in order to encourage the employment of senior citizens. It also removes the qualification for the application of the incentive.

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



HON. ERNESTO "ERNIX" M. DIONISIO, JR.  
*Representative*  
First Congressional District of Manila



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

**SECTION 1. Short Title.** - This Act shall be known as the "Seniors Employment Incentive Act."

**SECTION 2. Declaration of Policy.** - It is the policy of the State to take care of the interest and welfare of senior citizens, and this shall include the provision of gainful employment opportunities. Towards this end, the State shall provide incentives to private entities that shall employ senior citizens.

**SECTION 3. Incentives to Private Firms Employing Senior Citizens.** - Section 5 of Republic Act No. 9994, otherwise known as "An Act Granting Additional Benefits and Privileges to Senior Citizens, further amending Republic Act No. 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," is hereby amended to read as follows:

"SEC. 5. Government Assistance. - The government shall provide the following:

(a) Employment Senior citizens who have the capacity and desire to work, or be re-employed, shall be provided information and

matching services **OF AVAILABLE JOB OPPORTUNITIES BY THE DEPARTMENT OF LABOR AND EMPLOYMENT (DOLE), THROUGH THE PUBLIC EMPLOYMENT SERVICE OFFICES**, to enable them to be productive members of society. Terms of employment shall conform with the provisions of the Labor Code, as amended, and other laws, rules, and regulations.

Private entities that will employ senior citizens as employees, upon effectivity of this Act, shall be entitled to an additional deduction from their gross income, equivalent to **TWENTY- PERCENT (25%)** of the total amount paid as salaries and wages, BENEFITS, and training provided to senior citizens, subject to the provision of Section 34 of the NIRC, as amended: *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] PUBLISHED by the National Statistical Coordination Board (NSCB) of the National Economic and Development Authority (NEDA) PHILIPPINE STATISTICS AUTHORITY (PSA) for that year.}~~

The ~~{Department of Labor and Employment (DOLE)}~~ DOLE, in coordination with other government agencies such as, but not limited to, the ~~{Technology and Livelihood Resource Center (TLRC) and the}~~ Technical Educational and Skills Development Authority (TESDA) and the Department of Trade and Industry, shall assess, design, and implement training programs that will provide skills and welfare or livelihood support for senior citizens.

**SECTION 4. Implementing Rules and Regulations.** - Within ninety (90) days from the effectivity of this Act, the National Commission of Senior Citizens (NCSC), in coordination with DOLE and other concerned agencies and stakeholders, shall formulate its implementing rules and regulations.

**SECTION 5. Separability Clause.** - Any portion or provision of this Act that is declared unconstitutional or invalid shall not have the effect of nullifying other portions or provisions hereof as long as such remaining portions can still subsist and be given effect in their entirety

**SECTION 6. Repealing Clause.** - All laws, ordinances, rules, regulations, other issuances or parts thereof, which are inconsistent with this Act, are hereby repealed or modified accordingly.

**SECTION 7. Effectivity.** - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in two (2) newspapers of general circulation.

Approved,