

**Republic of the Philippines  
Congress of the Philippines  
Metro Manila**

**Twelfth Congress  
Third Regular Session**

Begun and held in Metro Manila, on Monday, the twenty-second day of July, two thousand three.

**Republic Act No. 9257                      February 26, 2004**

**AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO SENIOR CITIZENS  
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7432, OTHERWISE KNOWN AS "AN ACT TO  
MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS TO NATION BUILDING, GRANT  
BENEFITS AND SPECIAL PRIVILEGES AND FOR OTHER PURPOSES"**

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

**SECTION 1.** This Act shall be known as the "Expanded Senior Citizens Act of 2003."

**SECTION 2.** Republic Act. No. 7432 is hereby amended to read as follows:

"SECTION 1. *Declaration of Policies and Objectives.* – Pursuant to Article XV, Section 4 of the Constitution, it is the duty of the family to take care of its elderly members while the State may design programs of social security for them. In addition to this, Section 10 in the Declaration of Principles and State Policies provides: "The State shall provide social justice in all phases of national development." Further, Article XIII, Section 11 provides: " The State shall adopt an integrated and comprehensive approach to health and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women and children." Consonant with these constitution principles the following are the declared policies of this Act:

- (a) To motivate and encourage the senior citizens to contribute to nation building;
- (b) To encourage their families and the communities they live with to reaffirm the valued Filipino tradition of caring for the senior citizens;
- (c) To give full support to the improvement of the total well-being of the elderly and their full participation in society considering that senior citizens are integral part of Philippine society;
- (d) To recognize the rights of senior citizens to take their proper place in society. This must be the concern of the family, community, and government;
- (e) To provide a comprehensive health care and rehabilitation system for disabled senior citizens to foster their capacity to attain a more meaningful and productive ageing; and
- (f) To recognize the important role of the private sector in the improvement of the welfare of senior citizens and to actively seek their partnership.

In accordance with these policies, this Act aims to:

- (1) establish mechanism whereby the contribution of the senior citizens are maximized;
- (2) adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole;
- (3) establish a program beneficial to the senior citizens, their families and the rest of the community that they serve; and
- (4) establish community-based health and rehabilitation programs in every political unit of society."

"SEC. 2. *Definition of Terms.* – For purposes of this Act, these terms are defined as follows:

- (a) "Senior citizen" or "elderly" shall mean any resident citizen of the Philippines at least sixty (60) years old;
- (b) "Benefactor" shall mean any person whether related to the senior citizens or not who takes care of him/her as a dependent;
- (c) "Head of the family" shall mean any person so defined in the National Internal Revenue Code, as amended; and
- (d) "Geriatrics" shall refer to the branch of medical science devoted to the study of the biological and physical changes and the diseases of old age."

"SEC. 3. *Contribution to the Community.* – Any qualified senior citizen as determined by the Office for Senior Citizens Affairs (OSCA) may render his/her services to the community which shall consist of, but not limited to, any of the following:

- (a) Tutorial and/or consultancy services;
- (b) Actual teaching and demonstration of hobbies and income generating skills;
- (c) Lectures on specialized fields like agriculture, health, environment protection and the like;
- (d) The transfer of new skills acquired by virtue of their training mentioned in Section 4, paragraph (d); and
- (e) Undertaking other appropriate services as determined by the Office for Senior Citizens Affairs (OSCA) such as school traffic guide, tourist aide, pre-school assistant, etc.

In consideration of the services rendered by the qualified elderly, the Office for Senior Citizens Affairs (OSCA) may award or grant benefits or privileges to the elderly, in addition to the other privileges provided for under this Act."

"SEC. 4. *Privileges for the Senior Citizens.* – The senior citizens shall be entitled to the following:

- (a) the grant of twenty percent (20%) discount from all establishments relative to the utilization of services in hotels and similar lodging establishment, restaurants and recreation centers, and purchase of medicines in all establishments for the exclusive use or enjoyment of senior citizens, including funeral and burial services for the death of senior citizens;

(b) a minimum of twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement for the exclusive use or enjoyment of senior citizens;

(c) exemption from the payment of individual income taxes: Provided, That their annual taxable income does not exceed the poverty level as determined by the National Economic and Development Authority (NEDA) for that year;

(d) exemption from training fees for socioeconomic programs;

(e) free medical and dental service, diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, in all government facilities, subject to the guidelines to be issued by the Department of Health in coordination with the Philippine Health Insurance Corporation (PHILHEALTH);

(f) the grant of twenty percent (20%) discount on medical and dental services, and diagnostic and laboratory fees provided under Section 4 (e) hereof, including professional fees of attending doctors in all private hospitals and medical facilities, in accordance with the rules and regulations to be issued by the Department of Health, in coordination with the Philippine Health Insurance Corporation;

(g) the grant of twenty percent (20%) discount in fare for domestic air and sea travel for the exclusive use or enjoyment of senior citizens;

(h) the grant of twenty percent (20%) discount in public railways, skyways and bus fare for the exclusive use and enjoyment of senior citizens;

(i) educational assistance to senior citizens to pursue post secondary, tertiary, post tertiary, as well as vocational or technical education in both public and private schools through provision of scholarship, grants, financial aid subsidies and other incentives to qualified senior citizens, including support for books, learning materials, and uniform allowance, to the extent feasible: Provided, That senior citizens shall meet minimum admission requirement;

(j) to the extent practicable and feasible, the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS) and PAG-IBIG, as the case may be, as are enjoyed by those in actual service.

(k) retirement benefits of retirees from both the government and private sector shall be regularly reviewed to ensure their continuing responsiveness and sustainability, and to the extent practicable and feasible, shall be upgraded to be at par with the current scale enjoyed by those in actual service.

(l) to the extent possible, the government may grant special discounts in special programs for senior citizens on purchase of basic commodities, subject to the guidelines to be issued for the purpose by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA); and

(m) provision of express lanes for senior citizens in all commercial and government establishments; in the absence thereof, priority shall be given to them.

In the availment of the privileges mentioned above, the senior citizen or elderly person may submit as proof of his/her entitlement thereto any of the following:

(a) an ID issued by the city or municipal mayor or of the barangay captain of the place where the senior citizen or the elderly resides;

(b) the passport of the elderly person or senior citizen concerned; and

(c) other documents that establish that the senior citizen or elderly person is a citizen of the Republic and is at least sixty (60) years of age.

The establishment may claim the discounts granted under (a), (f), (g) and (h) as tax deduction based on the net cost of the goods sold or services rendered: Provided That the cost of the discount shall be allowed as deduction from gross income for the same taxable year that the discount is granted. Provided, further, That the total amount of the claimed tax deduction net of value added tax if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code, as amended."

"SEC. 5. *Government Assistance.* – The Government shall provided 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 to enable them to be productive members of society. Terms of employments 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 fifteen percent (15%) of the total amount paid as salaries and wages to senior citizens subject to the provision of Section 34 of the National Internal Revenue Code, as

amended: Provided, however, That such employment shall continue for a period of at least six (6) months: Provider, further, that the annual income of a senior citizen does not exceed he poverty level as determined by the National Economic and Development Authority (NEDA) for that year.

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

(b) Education

The Department of Education (DepEd), Technical Education and Skill Development Authority (TESDA) and the Commission and Higher Education (CHED), in consultation of non-government organizations (NGOs) and people's organizations (Pos) for senior citizen, shall institute a program that will ensure access to formal and non-formal education.

(c ) Health

The Department of Health (DOH), in coordination with local government units (LGUs), non-government organizations (NGOs) and people's organizations (Pos) for senior citizens, shall institute a national health program and shall provide an integrated health service for senior citizens. It shall train community-based health workers among senior citizens and health personnel to specialize in the geriatric care health problems of senior citizens.

(d) Social Services

The Department of Social Welfare and Development (DSWD), in cooperation with the Office for Senior Citizen affairs (OSCA) and the local government units, non-government organizations and peoples organizations for senior citizens, shall develop and implement programs on social services for senior citizens, the components of which are:

(1) "self and social enhancement services" which provide senior citizens opportunities for socializing, organizing, creative expression, and improvement of self;

(2)" after care and follow-up services" which provide senior citizen who are discharged from the home/institutions for the aged, especially those who have problems of reintegration with family and community, wherein both the senior citizens and their families are provided with counseling;

(3)"neighborhood support services: wherein the community/family members provide care giving services to their frail, sick, or bedridden senior citizens; and

(4) "substitute family care" in the form of residential care/group homes for

the abandoned, neglected, unattached or homeless senior citizens and those incapable of self-care.

The grant of at least fifty percent (50%) discount for the consumption of electricity, water and telephone by the senior citizens center and residential care/group homes that are non-stock, non-profit domestic corporation organized and operated exclusively for the purpose of promoting of well-being of abandoned, neglected, unattached, or homeless senior citizens.

(e) Housing

The national government shall include in its national shelter program the special housing needs of senior citizens, such as establishment of housing units for the elderly;

(f) Access to Public Transport

The Department of Transportation and Communication (DOTC) shall develop a program to assist senior citizens to fully gain access in the use of public transport facilities.

Further, the government shall provide the following assistance to those caring for and living with the senior citizens:

(a)The senior citizen shall be treated as dependents provided for in the National Inter Revenue Code, as amended, and as such, individual taxpayers caring for them, be they relatives or not shall be accorded the privileges granted by the Code insofar as having dependents are concerned.

(b)Individuals or non-government institutions establishing homes, residential communities or retirement villages solely for the senior citizens shall be accorded the following:

(1) realty tax holiday for the first five (5) years starting from the first year of operation;

(2) priority in the building and/or maintenance of the provincial or municipal roads leading to the aforesaid home, residential community or retirement village."

"SEC. 6. *The Office for Senior Citizens Affairs (OSCA)*. – There shall be established in all cities and municipalities an OSCA to be headed by a senior citizen who shall be appointed by the mayor for

a term of three (3) years without reappointment from a list of three (3) nominees of the sangguniang panlungsod or the sangguniang bayan. The head of the OSCA shall be assisted by the City Social Welfare and Development Officer or the municipal social welfare and development officer, in coordination with the Social Welfare and Development Office.

The Office of the Mayor shall exercise supervision over the OSCA relative to their plans, activities and programs for senior citizens. The OSCA shall work together and establish linkages with accredited NGOs, Pos, and the barangays in their respective areas.

The office for senior citizens affairs shall have the following functions:

- (a) To plan, implement and monitor yearly work programs in pursuance of the objectives of this Act;
- (b) To draw up a list of available and required services which can provided by the senior citizens;
- (c) To maintain and regularly update on a quarterly basis the list of senior citizens and to issue nationally uniform individual identification cards, free of charge, which be valid anywhere in the country;
- (d) To service as a general information and liaison center to serve the needs of the senior citizens;
- (e) To monitor compliance of the provisions of this Act particularly the grant of special discounts and privileges to senior citizens;
- (f) To report to the mayor, establishment found violating any provision of this Act; and
- (g) To assist the senior citizens in filing complaints or charges against any establishment, institution, or agency refusing to comply with the privileges under this Act before the Department of Justice or the provincial, city or municipal trial court."

"SEC. 7. *Municipal/ City Responsibility*. – It shall be the responsibility of the municipal/city through the mayor to require all establishment covered by this Act to prominently display posters, stickers, and other notices that will generate public awareness of the right and privileges of senior citizens and to ensure that the provisions of this Act are implemented to its fullest."

"SEC. 8. *Partnership of the National and Local Government Units*. – The national government and local government units shall explore livelihood opportunities and other undertaking to enhance the well-being of senior citizens. The shall encourage the establishment of grassroots organizations for the elderly in their respective territorial jurisdictions."

"SEC. 9 *Support for Non-Governmental Organizations (NGOs)*. – Non-governmental organizations or private volunteer organizations dedicated to the promotions, enhancement and support of the welfare of senior citizens are hereby encouraged to become partners of government in the implementation of program and projects for the elderly.

According, the government shall recognize the vital role of NGOs in complementing the government in the delivery of services to senior citizens. It shall likewise encourage NGOs for the senior citizens to develop innovative service models and pilots projects and to assist in the duplication of successful examples of these models elsewhere in the country.

"SEC. 10. *Penalties.* – Any person who violates any provision of this Act shall suffer the following penalties:

(1) For the first violation, a fine of not less than Fifty thousand pesos (P50,000.00) but not exceeding One hundred thousand pesos (P100,000.00) and imprisonment of not less than six (6) months but not more than two (2) years; and

(2) For any subsequent violation, a fine of not less than One hundred thousand pesos (P100,000.00) but exceeding Two hundred thousand pesos (P200,000.00) and imprisonment for not less than two (2) years but not less than six (6) years.

Any person who abuses the privileges granted herein shall be punished with a fine of not less than Five thousand pesos (P5,000.00) but not more than Fifty thousand pesos (P50,000.00), and imprisonment of not less than six (6) months.

If the offender is a corporation, organization or any similar entity, the official thereof directly involved shall be liable therefore.

If the offender is an alien or a foreigner, he shall be deported immediately after service of sentence without further deportation proceedings.

Upon filing an appropriate complaint, and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to operate, franchise and other similar privileges granted to any business entity that fails to abide by the provisions of this Act."

"SEC. 11. *Monitoring and Coordinating Mechanism.* – A monitoring and coordinating mechanism shall be established to be chaired by the DSWD, with the assistance of the Department of Justice (DOJ), Department of Health (DOH), Department of the Interior and Local Government (DILG), and five (5) accredited NGOs representing but not limited to, women, urban poor, rural poor, and the veterans."

"SEC. 12. *Implementing Rules and Regulations.* – The Secretary of Social Welfare and Development, within sixty (60) days from the approval of this Act, shall promulgate the implementing, rules and regulations for the effective implementation of the provisions of this Act. In consultation and coordination with the following agencies and offices:

- (a) Department of Health;
- (b) Department of Labor and Employment;
- (c) Department of Education;
- (d) Depart of Transportation and Communications;
- (e) Department of Justice;
- (f) Department of Interior and Local Government;

- (g) Department of Trade and Industry;
- (h) Department of Finance;
- (i) Commission of Higher Education;
- (j) Technical Education and Skills Development Authority;
- (k) National Economic and Development Authority;
- (l) Housing and Urban Development Coordinating Council; and
- (m) Five (5) non-governmental organizations of people's organizations for the senior citizens duly accredited by the DSWD."

**SEC. 13. *Appropriation.*** – The necessary appropriation for the operation and maintenance of the OSCA shall be appropriated and approved by the local government units concerned. The amount necessary to carry out the provisions of this Act upon its effectivity shall be charged out of the funds of the Office of the President. Thereafter, any such sum as shall be needed for the regular implementation of this Act shall be included in subsequent General Appropriations Act following its enactment into law."

**SECTION 3.** All laws, presidential decrees, executive orders and rules and regulations or part thereof, contrary to, or inconsistent with the provisions of this Act, are hereby repealed or modified accordingly.

**SECTION 4.** Should any provision of this Act be found unconstitutional by a court of law, such provision shall be severed from the remainder of this Act, and such action shall not affect the enforceability of the remaining provisions of this Act.

**SECTION 5.** This Act shall take effect fifteen (15) days after its complete publication in any two (2) national newspapers of general circulation.

Approved,

**FRANKLIN DRILON**  
President of the Senate

**JOSE DE VENECIA JR.**  
Speaker of the House of Representatives

This Act, which is a consolidation of Senate Bill No. 2395 and House Bill No. 5987, was finally passed by the Senate and the House of Representatives on December 16, 2003.

**OSCAR G. YABES**  
Secretary of Senate

**ROBERTO P. NAZARENO**  
Secretary General  
House of Representatives

Approved: February 26, 2004

**GLORIA MACAPAGAL-ARROYO**  
*President of the Philippines*