

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

EIGHTEENTH CONGRESS
1st Regular Session

House Bill No. 4896



Introduced by Representative ERIC GO YAP

EXPLANATORY NOTE

Filipinos are widely known for being "family-oriented" and "hardworking". These traits are commonly found in the Senior Citizens working until their retirement age. At the age of sixty (60), majority of Filipinos still prefer to remain employed rather than be stagnant. The experiences they acquired during their tenured years are still present and can continue to contribute to the community.

Age has become a barrier in employment for the Senior Citizens. Landing a job has become a challenge resulting to unemployment that could lead to being idle and they deteriorate faster and becomes a burden to their family and to the government.

Based on the Commission on Population and Development on 2018, there are 8.7 million Filipinos over 60 years old, representing 8.2 percent of the country's total population of 107 million that can contribute for the economy and can serve the country. 70% of Filipino Senior Citizens still prefer working because most of their pension and retirement savings are not enough to sustain their family and needs.

Furthermore, there are private firms that are already employing capable senior citizens in their respectable positions and majority of these seniors are productive and are useful. Thus, seniors should be granted job opportunities rather than disqualifying them for their age.

This bill is being filed for the purpose of more senior citizens landing employment and allowing private firms employing them, equal rate of deduction from gross income as private firms employing PWDs at the rate of twenty-five (25)

percent, and encouraging more private companies to participate, regardless of tax deduction type they employed.

For the benefits of our dear Senior Citizens, approval of the bill is earnestly sought.

A stylized, handwritten signature in dark ink, consisting of several overlapping, sweeping strokes that form a horizontal, elongated shape.

ERIC GO YAP
REPRESENTATIVE, ACT-CIS PARTYLIST

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**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 R.A 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. – This Act shall be known as the “The Seniors Employment Opportunities Act of 2017”.

SECTION 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 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.

SECTION 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*.

SECTION 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

SECTION 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."

SECTION 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 lifetime member.

SECTION 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.

SECTION 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.

SECTION 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) newspaper of general circulation whichever comes first.