

REPUBLIC OF THE PHILIPPINES  
**HOUSE OF REPRESENTATIVES**  
Quezon City

SEVENTEENTH CONGRESS  
2<sup>nd</sup> Regular Session

HOUSE BILL NO. 6719



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Introduced by  
**HON. FRANCISCO G. DATOL, JR.**  
Representative – Senior Citizens Party-List

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EXPLANATORY NOTE

The earliest retirement age for civil employment is age 60. At this age the retirees who automatically are considered seniors, are still mentally alert, physically able and productive. Their experiences accumulated through their work and expertise in specialized fields can still be harnessed for productive purposes that enable them to contribute to the economic well being of the community they serve and ultimately the country.

Otherwise, if they remain unemployed and idle, they will deteriorate faster and become burdens to their family and the community.

There are many private firms who are now actually employing qualified seniors in their appropriate positions and these seniors are happy that they are again useful and productive. That is why seniors should be given further opportunities to contribute their knowledge, experience and expertise to be useful and productive.

Likewise, private firms that are employing qualified seniors should also be given incentives in order that they can employ other seniors to make their sunset years more sunny. At present, R.A. No. 9994, The Expanded Senior Citizens Act of 2010, allow these private firms to deduct merely fifteen percent (15%) of the total salaries and wages paid to employed seniors from their gross earnings when they file their income tax returns. However, this deduction is allowed only to private firms that file their income tax returns using the itemized deduction system.

A recent law, Republic Act NO. 10524, entitled "An Act Expanding the Positions Reserved for Persons with disability (PWDs)", grants private firms employing PWDs to deduct twenty-five percent (25%) of salaries and wages paid to them.

This bill is being filed for the purpose of granting more opportunities to seniors getting employed 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.

Approval of this bill is earnestly sought to benefit both seniors and PWDs, as well as, grant equal benefits to private firms that employ both PWDs and seniors. It can be a win-win situation for all. It will be just and fair to senior citizens and PWDs as employees of private firms as employers in the Government. Productive senior citizens and PWDs will not be burdens to the society anymore.



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Representative, Senior Citizen Party-List

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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 CITIZENS ACT OF 2010**

Be it enacted by the Senate of the Philippines and the House in Congress Assembled:

Section 1. – This Act shall be known as “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 No. 9994, otherwise known as The Expanded Senior Citizens Act of 2010 and Republic Act No. 10524, 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 (25%) of salaries and wages paid to PWDs under R.A. No. 10524.

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 will 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 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) newspapers of general circulation.

Section 8. – Repealing Clause – All laws, ordinances, 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) newspapers of general circulation whichever comes first.

Approved.