

FOURTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )

8 JUN -4 19:53

SENATE

S. NO. 2373

RECEIVED BY: \_\_\_\_\_



---

Introduced by Senator Antonio "Sonny" F. Trillanes IV

---

### EXPLANATORY NOTE

Bearing in mind that our senior citizens play vital role in strengthening the state, Republic Act No. 7432, otherwise known as the "Seniors Citizens Act," and Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003," were enacted to provide mechanisms for incentives and assistance to the growing population of our senior citizens.

With the recent crises and increase in the prices of basic commodities, the benefits that our Senior Citizens should be enjoying under the law, however, have been reduced to the minimum.

This bill, therefore, seeks to ensure and maintain the enjoyment of our senior citizens of the specific and special privileges. It proposes to give full support to the improvement of the total well-being of the elderly by providing them health care and rehabilitation system and government assistance. It also encourages our senior citizens to contribute to nation building considering that they are integral part of the society

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



ANTONIO "SONNY" F. TRILLANES IV  
Senator

FOURTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )

8 JUN -4 1953

SENATE  
S. NO. 2373

RECEIVED BY: *[Signature]*

Introduced by Senator Antonio "Sonny" F. Trillanes IV

**AN ACT**  
**PROVIDING FOR THE MAGNA CARTA FOR SENIOR CITIZENS AND FOR OTHER PURPOSES**

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

**I. DECLARATION OF POLICY**

1       **SECTION 1. Title.** — This Act shall be known as the "*Magna Carta for Senior Citizens*" and  
2 shall apply to all resident citizens of the Philippines at least sixty (60) years.

3  
4       **SEC. 2. Declaration of Policies and Objectives.** — Pursuant to Article XV Section 4 of the  
5 Constitution, it is the duty of the family to take care of its elderly members while the State shall  
6 design programs of social security for them. In addition to this, Section 10 in the Declaration of  
7 Principles and State Policies provides: "The State shall provide social justice in all phases of  
8 national development." Further, Article XIII Section 11 provides: "The State shall adopt an  
9 integrated and comprehensive approach to health development which shall endeavor to make  
10 essential goods, health, and other social services available to all the people at affordable cost.  
11 There shall be a priority for the needs of the underprivileged, sick, elderly, disabled, women and  
12 children." Consistent with these constitutional declaration and principles, it is hereby declared  
13 policies of this Act to:

- 14       (a) Motivate and encourage the senior citizens to contribute to nation building;
- 15       (b) Encourage their families and the communities they live with to reaffirm the valued  
16       Filipino tradition of caring for the senior citizens;

- 1 (c) Give full support to the improvement of the total well-being of the elderly and their full  
2 participation in society considering that senior citizens are integral part of Philippine  
3 society;
- 4 (d) Recognize the rights of senior citizens to take their proper place in society. This must be  
5 the concern of the family, community, and the government;
- 6 (e) Provide a comprehensive health care and rehabilitation system for disabled senior  
7 citizens to foster their capacity to attain a more meaningful and productive ageing; and
- 8 (f) Recognize the important role of the private sector in the improvement of the welfare of  
9 senior citizens and to actively seek their partnership.
- 10 (1) Establish mechanisms whereby the contribution of the senior citizens are maximized;
- 11 (2) Adopt measures whereby our senior citizens are assisted by the community as a  
12 whole;
- 13 (3) Establish a program beneficial to the senior citizens, their families, and the rest of the  
14 community that they serve; and]
- 15 (4) Establish a community-based health and rehabilitation programs in every political  
16 unit of society.
- 17

18 **SEC. 3. *Definition of Terms.*** – For purposes of this Act, these terms are defined as follows:

- 19 (a) “Senior citizen” or “elderly” shall mean any resident citizen of the Philippines at least  
20 sixty (60) years old;
- 21 (b) “Benefactor” shall mean any person whether related to the senior citizen or not who takes  
22 care of him/her as a dependent;
- 23 (c) “Head of the family” shall mean any person so defined in the National Internal Revenue  
24 Code, as amended; and
- 25 (d) “Geriatrics” shall refer to the branch of medical science devoted to the study of the  
26 biological and physical changes and the diseases of old age.
- 27

1 **II. COMMUNITY SERVICE.**

2 **SEC. 4. *Contribution to the Community.*** – Any qualified senior citizen as determined by the  
3 Office of Senior Citizens Affairs (OSCA) may render his/her services to the community which  
4 shall consist of, but not limited to, any of the following:

5 (a) Tutorial and/or consultancy services;

6 (b) Actual teaching and demonstration of hobbies and income generating skills;

7 (c) Lectures on specialized fields like agriculture, health, environmental protection and the  
8 like;

9 (d) The transfer of new skills acquired by virtue of their training mentioned in Section 5,  
10 paragraph (j); and

11 (e) Undertaking their appropriate services as determined by the OSCA, such as school traffic  
12 guide, tourist aide, pre-school assistant, etc.

13 In consideration of the services rendered by the qualified elderly, the OSCA may award or  
14 grant benefits or privileges to the senior citizens or elderly in addition to the other privileges  
15 provided for under this Act.

16  
17 **III. PRIVILEGES AND MEDICAL CARE.**

18 **SEC. 5. *Privileges for Senior Citizens.*** – The senior citizens shall be granted the following:

19 (a) Thirty percent (30%) discount from all establishments relative to the utilization of  
20 services in hotels and similar lodging establishments, restaurants and recreation centers,  
21 and purchase of medicines in all establishments for the exclusive use or enjoyment of  
22 senior citizens, including funeral and burial services for the death of senior citizen;

23 (b) A minimum of thirty percent (30%) discount on admission fees charged by theatres,  
24 cinema houses and concert halls, circuses, carnivals, and other similar places of culture,  
25 leisure and amusement for the exclusive use or enjoyment of senior citizens;

26 (c) Thirty percent (30%) discount on medical and dental services, and diagnostic and  
27 laboratory fees provided under Section 5 (k) hereof, including professional fees of

1 attending doctors in all private hospitals and medical facilities, in accordance with the  
2 rules and regulations to be issued by the Department of Health, in coordination with the  
3 Philippines Health Insurance Corporation;

4 (d) Thirty percent (30%) discount in fair for domestic air and sea travel for the exclusive use  
5 or enjoyment of senior citizens;

6 (e) Thirty percent (30%) discount in public railways, skyways, and bus fare for the exclusive  
7 use or enjoyment of senior citizen;

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

11 (g) Exemption from the payment of real estate taxes for all properties owned by and  
12 registered in the name of the senior citizen: *Provided*, That the aggregate Fair Market  
13 Value of all their landholdings including improvements as appearing in the corresponding  
14 tax declarations does not exceed Two Million Pesos (Php2,000,000.00): *Provided further*,  
15 That in case such aggregate Fair market Value exceeds the said amount, the senior citizen  
16 shall be granted a discount thirty percent (30%) of the tax due in addition to discounts  
17 that may be granted on account or early payment of such tax;

18 (h) Exemption from withholding tax on interest income from bank deposits not exceeding  
19 One Million Five Hundred Thousand Pesos (Php1,500,000.00): *Provided further*, That  
20 where there are several accounts in one bank, the aggregate thereof shall be the basis in  
21 determining the exemption;

22 (i) Exemption from payment of value added tax;

23 (j) Exemption from training fees for socio-economic programs;

24 (k) Free medical and dental services, diagnostic and laboratory fees such as, but not limited  
25 to, x-rays, computerized tomography scans and blood tests, in all government facilities,  
26 subject to the guidelines to be used by the Department of Health in accordance with the  
27 Philippine Health Insurance Corporation (PHILHEALTH);

1 (l) Educational assistance to pursue post secondary, tertiary, post tertiary, as well as  
2 vocational or technical education in both public and private school through provision of  
3 scholarships, grants, financial aid, subsidies and other incentives to qualified senior  
4 citizens, including support for books, learning materials, and uniform allowances, to the  
5 extent feasible: *Provided*, That senior citizens shall meet minimum admission  
6 requirements;

7 (m) To the extent practicable and feasible, the continuance of the same benefits and privileges  
8 given by the Government Service Insurance System (GSIS), Social Security System  
9 (SSS) and PAG-IBIG, as the case may be, as enjoyed;

10 (n) Retirement benefits or retirees from both the government and the private sector which  
11 shall be regularly reviewed to ensure their continuing responsiveness and sustainability,  
12 and to the extent practicable and feasible, shall be upgraded to be at par with the current  
13 scale enjoyed by those in actual service;

14 (o) To the extent possible, discounts by the government in special programs for senior  
15 citizens on purchase of basic commodities, subject to the guidelines to be issued for the  
16 purpose by the Department of Trade and Industry (DTI) and the Department of  
17 Agriculture (DA); and

18 (p) Provision of express lanes in all commercial and government establishments; in the  
19 absence thereof, priority shall be given to them.

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

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

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

25 (c) ID issued by the Senior Citizen Affairs Office; or

26 (d) Other documents that establish that the senior citizen or elderly person is a resident  
27 citizen of the Republic of the Philippines and is at least sixty (60) years of age.

1 The establishment may claim the discounts granted under paragraphs 5 (a), (b), (d), and (h)  
2 hereof as tax deductions based on the net cost of the goods sold or services rendered; *Provided*,  
3 That the cost of the discount shall be allowed as deduction from gross income for the same  
4 taxable year that the discount was granted, *Provided, further*, That the total amount of the  
5 claimed tax deduction net of value added tax if applicable, shall be included in their gross sales  
6 receipts for tax purposes and shall be subject to proper documentation and to the provisions of  
7 the National Internal Revenue Code, as amended.

8

9 **IV. LEGAL ASSISTANCE AND FEES.**

10 **SEC. 6. *Free Legal Assistance and legal Fees.*** – Senior citizens shall, in addition to the  
11 privileges under Section 5 hereof, be entitled to free legal services by the Public Attorneys Office  
12 and shall be exempt from the payment of legal fees for motions and affidavits of desistance filed  
13 as well as cost of stenographic notes.

14

15 **V. GOVERNMENT ASSISTANCE.**

16 **SEC. 7. *Government Assistance.*** – The government shall provide the following:

17 (a) Employment

18 Senior citizens, who have the capacity and desire to work, or be re-employed, shall be  
19 provided information and matching services to enable them to be productive members of society.  
20 Terms of employment shall conform with the provisions of the labor code, as amended, and  
21 other law, rules and regulations.

22 Private entities that will employ senior citizens shall be entitled to an additional deduction  
23 from their gross income, equivalent to twenty percent (20%) of the total amount paid as salaries  
24 and wages to senior citizens subject to the provision of Section 34 of the National Internal  
25 Revenue Code, as amended: *Provided, however*, That such employment shall continue for a  
26 period of at least six (6) months: *Provided, further*, That the annual income of the senior citizen  
27 does not exceed the level as determined by NEDA.

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

5 (b) Education

6 The Department of Education (DepEd), Technical Education and skills Development  
7 Authority (TESDA) and the Commission on Higher Education (CHED), in consultation with  
8 non-government organizations (NGOs) and people's organizations (POs) for senior citizens,  
9 shall institute a program that will ensure access to formal and non-formal education.

10 (c) Health

11 The Department of Health (DOH), in coordination with local government units (LGUs),  
12 NGOs and POs for senior citizens, shall institute a national health program and shall provide an  
13 integral health service for senior citizens. It shall train community-based health workers among  
14 senior citizens and health personnel to specialize in the geriatric care and health problems of  
15 senior citizens.

16 (d) Social Services

17 The Department of Social Welfare and Development (DSWD), in cooperation with the  
18 OSCA, LGUs, NGOs, and POs for senior citizens, shall develop and implement programs on  
19 social services for senior citizens, the components of which are:

- 20 1) "self and social enhancement services" which provide senior citizens opportunities for  
21 socializing, organizing creative expression, and improvement of self;
- 22 2) "after care and follow-up services" for senior citizens who are discharged from the  
23 homes/institutions for aged, especially those who have problems of reintegration with  
24 family and community, wherein both the senior citizens and their families are provided  
25 with counseling;
- 26 3) "neighborhood support services" wherein the community/family members provide  
27 caregiving services to their frail, sick, or bedridden senior citizens; and



1 4) "substitute family care" in the form of residential care/group homes for the abandoned,  
2 neglected, unattached or homeless senior citizens and those incapable of self-care.

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

7 (e) Housing

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

10 (f) Access to Public Transport

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

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

15 (a) The senior citizens shall be treated as dependents provided for in the national Internal  
16 Revenue Code, as amended, and as such, individual taxpayers caring for them, be  
17 they relatives or not shall be accorded privileges granted by the Code insofar as  
18 having dependents are concerned.

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

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

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

1 **VI. ADMINISTRATION AND ENFORCEMENT**

2 **SEC. 8. *The Office for Senior Citizens Affairs (OSCA).*** – There shall be established in all  
3 cities and municipalities an OSCA to be headed by a senior citizen who shall be appointed by the  
4 Mayor for a term of three (3) years without reappointment from a list of three (3) nominees of  
5 the Sangguniang Panlungsod or the Sangguniang Bayan. The head of the OSCA shall be assisted  
6 by the City Social Welfare and Development Officer by the Municipal Social Welfare and  
7 Development Officer, in coordination with the Social Welfare and Development Office.

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

11 The OSCA shall have the following functions:

- 12 (a) To plan, implement, and monitor yearly work programs in pursuance of the objectives of  
13 this Act;
- 14 (b) To draw up a list of available and required services which can be provided by the senior  
15 citizens;
- 16 (c) To maintain and regularly update on a quarterly basis the list of senior citizens and to  
17 issue nationally uniform individual identification cards, free of charge, which shall be  
18 valid anywhere in the country;
- 19 (d) To service as a general information and liaison center to serve the needs of the senior  
20 citizen;
- 21 (e) To monitor compliance of the provisions of this Act particularly the grant of special  
22 discounts and privileges to senior citizens;
- 23 (f) To report to the mayor establishments found violating any provision of this Act; and
- 24 (g) To assist the senior citizens in filing complaints or charges against any person,  
25 establishment, institution, or agency refusing to comply with the privileges under this Act  
26 before the Department of Justice (DOJ) or the appropriate courts;

1       **SEC. 9. Responsibility of Local Government.** – It shall be the responsibility of the city or  
2 municipality through the mayor to require all establishments covered by this Act to prominently  
3 display posters, stickers, and other notices that will generate public awareness of the rights and  
4 privileges of senior citizens and to ensure that the provisions of this Act are implemented to its  
5 fullest.

6  
7       **SEC. 10. Partnership of the National and Local Government Units.** – The national and  
8 local government units shall explore livelihood opportunities and other undertakings to enhance  
9 the well-being of senior citizens. They shall encourage the establishment of grassroots  
10 organizations for the elderly in their respective territorial jurisdictions.

11  
12       **SEC. 11. Support of Non-Governmental Organizations.** – Non-governmental organizations  
13 or private volunteer organizations dedicated to the promotion, enhancement, and support of the  
14 welfare of senior citizens are hereby encouraged to become partners of government in the  
15 implementation of programs and projects for the elderly.

16  
17       **SEC. 12. Monitoring and Coordinating Mechanism.** – A monitoring and coordinating  
18 mechanism shall be established to be chaired by the DSWD, with the assistance of the DOJ,  
19 DOH, DILG, and five (5) accredited NGOs representing, but not limited to, women urban poor,  
20 rural poor, and veterans.

21  
22       **SEC. 13. Penalties** – Any person who violates any provision of this Act shall, upon  
23 conviction, suffer the following penalties:

- 24       (1) For the first violation, imprisonment of not less than six (6) months but not more than  
25           two (2) years and fine of not less than Fifty Thousand Pesos (Php50,000.00) but nor more  
26           than One Hundred Thousand Pesos (Php100,000.00);

1 (2) For any subsequent violation, imprisonment of not less than two (2) years but not more  
2 than six (6) years and a fine of not less than One Hundred Thousand Pesos  
3 (Php100,000.00) but not more than Two Hundred Thousand Pesos (Php200,000.00); and

4 (3) Any person who avails of any of the benefits and privileges granted under this Act who is  
5 not qualified to avail the same, imprisonment of not less than six (6) and fine of not less  
6 than Fifty Thousand Pesos (Php50,000.00) but not more than (Php100,000.00).

7 If the offender is a corporation, organization or any similar entity, the officials thereof  
8 directly involved in the violation or abuse shall be liable therefor.

9 If the offender is an alien or foreigner, he shall be deported immediately upon service of  
10 sentence without further proceedings.

11 Upon filing of the appropriate complaint or information, the proper authorities shall cause the  
12 cancellation or revocation of the business permit, permit to operate, franchise and other similar  
13 privileges granted to any business entity or person that fails to abide by or violates the provisions  
14 of this Act.

15  
16 **SEC. 14. *Implementing Rules and Regulations.*** – The Secretary of the DSWS, within sixty  
17 (60) days from the approval of this Act, shall promulgate the implementing rules and regulations  
18 for the effective implementation of the provisions of this Act, in consultation and coordination  
19 with the following agencies and offices:

- 20 (a) Commission on Higher Education;
- 21 (b) Department of Education;
- 22 (c) Department of Finance;
- 23 (d) Department of Health;
- 24 (e) Department of Justice;
- 25 (f) Department of the Interior and Local Government;
- 26 (g) Department of Labor and Employment;
- 27 (h) National Economic and Development Authority;

- 1 (i) National Economic and Development authority;
- 2 (j) Housing and Urban Development and Coordinating Council;
- 3 (k) Technical Education and Skills Development Academy; and
- 4 (l) Five (5) NGOs or POs for the senior citizens duly accredited by the DSWD.

5

6 **SEC. 15. *Appropriation.*** – The necessary appropriation for the operation and maintenance of  
7 the OSCA shall be appropriated and approved by the local government units concerned. The  
8 amount necessary to carry out the provisions of this Act upon its effectivity shall be charged out  
9 of the funds of the Office of the President. Thereafter, any such sums as shall be needed for the  
10 regular implementation of this Act shall be included in subsequent General Appropriations Act  
11 following its enactment into law.

12

13 **SEC. 16. *Repealing Clause.*** – All laws, presidential decrees, executive orders and other  
14 issuances, and rules and regulations, or part thereof, contrary to or inconsistent with any  
15 provision of this Act, are hereby repealed, modified or amended accordingly.

16

17 **SEC. 17. *Separability Clause.*** – Should any provision of this Act be found  
18 unconstitutional by a court of law, such provision shall be severed from the other provisions, and  
19 the same shall not affect the enforceability and effectivity of the remaining provisions of this  
20 Act.

21

22 **SEC. 18. *Effectivity Clause.*** – This Act shall take effect fifteen (15) days after its  
23 complete publication in any two (2) national newspapers of general circulation.

Approved,