



## HOUSE OF REPRESENTATIVES

H. No. 6390

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BY REPRESENTATIVES ZIALCITA, DOMOGAN, CUENCO, SOLIS, GOLEZ, MANGUDADATU, BINAY, SY-ALVARADO, CHAVEZ, PANCHO, ALCALA, ARROYO (D.), ROMUALDEZ, GO, ABANTE, SANTIAGO (N.), OCAMPO, CASIÑO, SILVERIO, SEARES-LUNA, ROMAN, VILLAROSA, ROBES, CUA (J.), GONZALES (A.), PUNO, ENVERGA, UY (R.S.), JAVIER, BIAZON, JOSON, BICHARA, ANGARA, CLIMACO, CRUZ-GONZALES, DAZA, ESCUDERO, GUINGONA, GULLAS, ILAGAN, MAGSAYSAY, NICOLAS, PADILLA, PLAZA, PUENTEVELLA, TAN, ONG, ANGPING, TEODORO, CODILLA, ALMARIO, MERCADO, VILLAR, ROMUALDO, CHATTO, VILLANUEVA, SUSANO, BONOAN-DAVID, CAYETANO, SYJUCO, COLMENARES AND DEL MAR, PER COMMITTEE REPORT NO. 2043

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### AN ACT STRENGTHENING THE GRANT OF BENEFITS AND PRIVILEGES TO SENIOR CITIZENS

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

1           SECTION 1. *Short Title.* – This Act shall be known as the  
2 “Comprehensive Senior Citizens Act (CoSCA) of 2009”.

3           SEC. 2. *Declaration of Policies and Objectives.* – As provided in  
4 the Constitution of the Republic of the Philippines, it is the declared  
5 policy of the State to promote a just and dynamic social order that will  
6 ensure the prosperity and independence of the nation and free the  
7 people from poverty through policies that provide adequate social  
8 services, promote full employment, a rising standard of living  
9 and an improved quality of life. Sections 10 and 11 in the Declaration  
10 of Principles and State Policies further declare that the State shall provide  
11 social justice in all phases of national development and that the

1 State values the dignity of every human person and guarantees full respect for  
2 human rights.

3 Article XIII, Section 11 of the Constitution provides that the State shall  
4 adopt an integrated and comprehensive approach to health development which  
5 shall endeavor to make essential goods, health and other social services  
6 available to all the people at affordable cost. There shall be priority for the  
7 needs of the underprivileged, sick, elderly, disabled, women and children.  
8 Article XV, Section 4 of the Constitution further declares that it is the duty of  
9 the family to take care of its elderly members while the State may design  
10 programs of social security for them.

11 Consonant with these constitutional principles, this Act shall serve the  
12 following objectives:

13 (a) To recognize the rights of senior citizens to take their proper place  
14 in society and make it a concern of the family, community and government;

15 (b) To give full support to the improvement of the total well-being of  
16 the elderly and their full participation in society, considering that senior  
17 citizens are integral part of Philippine society;

18 (c) To motivate and encourage senior citizens to contribute to nation  
19 building;

20 (d) To encourage their families and the communities they live with to  
21 reaffirm the valued Filipino tradition of caring for senior citizens;

22 (e) To provide a comprehensive health care and rehabilitation system  
23 for disabled senior citizens to foster their capacity to attain a more meaningful  
24 and productive aging; and

25 (f) To recognize the important role of the private sector in the  
26 improvement of the welfare of senior citizens and to actively seek their  
27 partnership.

1 In accordance with these objectives, this Act shall:

2 (1) Establish mechanisms whereby the contributions of senior citizens  
3 are maximized;

4 (2) Adopt measure whereby our senior citizens are assisted and  
5 appreciated by the community as a whole;

6 (3) Establish a program beneficial to senior citizens, their families and  
7 the rest of the community that they serve; and

8 (4) Establish community-based health and rehabilitation programs for  
9 senior citizens in every political unit of society.

10 SEC. 3. *Definition of Terms.* – For purposes of this Act, the following  
11 terms are defined as follows:

12 (a) *Senior citizen or elderly* refers to any resident citizen of the  
13 Philippines at least sixty (60) years old.

14 (b) *Geriatrics* refers to the branch of medical science devoted to the  
15 study of the biological and physical changes and the diseases of old age.

16 (c) *Lodging establishment* refers to a building, edifice, structure,  
17 apartment or house including tourist inn, apartelle, motorist hotel, inn and  
18 pension house engaged in catering, leasing or providing facilities to transients,  
19 tourists or travelers.

20 (d) *Medical services* refer to hospital services, professional services of  
21 physicians and other health care professionals and diagnostic and laboratory  
22 tests that are necessary for the diagnosis or treatment of an illness or injury.

23 (e) *Dental services* refer to oral examination, cleaning, permanent and  
24 temporary filling, extractions and gum treatments, restoration, replacement or  
25 repositioning of teeth, or alteration of the alveolar or periodontium process of  
26 the maxilla and the mandible that are necessary for the diagnosis or treatment  
27 of an illness or injury.

1 (f) *Senior vision services* refer to services to elderly persons who  
2 have a functional visual impairment.

3 (g) *Functional visual impairment* refers to an impairment of sight that  
4 interferes with a senior citizen's ability to perform specific daily skills or tasks.

5 (h) *Nearest surviving relative* refers to the legal spouse who survives  
6 the deceased senior citizens: *Provided*, That where no spouse survives the  
7 decedent, this shall be limited to relatives in the following order of degree of  
8 kinship: children, parents, siblings, grandparents, grandchildren, uncles and  
9 aunts.

10 SEC. 4. *The Office for Senior Citizens Affairs (OSCA)*. – There shall be  
11 established in all cities and municipalities an OSCA to be headed by a senior  
12 citizen who shall be appointed by the mayor from a list of three (3) nominees  
13 of the sangguniang panlungsod or the sangguniang bayan and shall serve a  
14 term of three (3) years without reappointment. The head of the OSCA shall be  
15 assisted by the city or municipal Social Welfare and Development Officer, in  
16 coordination with the Social Welfare and Development Office.

17 The Office of the Mayor shall exercise supervision over the OSCA  
18 relative to their plans, activities and programs for senior citizens. The OSCA  
19 shall work together and establish linkages with accredited nongovernment  
20 organizations (NGOs), people's organizations (POs) and the barangays in their  
21 respective areas.

22 The OSCA shall have the following functions:

23 (a) To plan, implement and monitor yearly work programs in  
24 pursuance of the objectives of this Act;

25 (b) To draw up a list of available and required services that can be  
26 provided by senior citizens;

1           (c) To maintain and regularly update on a quarterly basis the list of  
2 senior citizens and to issue the national identification cards to senior citizens,  
3 free of charge, which shall be valid anywhere in the country;

4           (d) To serve as a general information and liaison center to senior  
5 citizens;

6           (e) To effectively monitor compliance with the provisions of this Act,  
7 particularly the grant of special discounts and privileges to senior citizens;

8           (f) To report to the mayor any person, establishment or business  
9 entity found violating any provision of this Act; and

10           (g) To assist the senior citizen in filing a complaint or charge against  
11 any individual, establishment or business entity refusing to comply with the  
12 provisions of this Act before the municipal trial court, the provincial or city  
13 prosecutor's office, the Department of Justice (DOJ) or the National Inter-  
14 Agency Coordinating and Monitoring Board.

15           SEC. 5. *Contribution to the Community.* – All qualified senior citizens  
16 as determined by the OSCA may render their services to the community which  
17 shall consist of, but not limited to, any of the following:

18           (a) Tutorial or consultancy services;

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

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

23           (d) The transfer of new skills acquired by virtue of their training as  
24 provided in Section 6, paragraph (c); and

25           (e) Undertaking other appropriate services as determined by the  
26 OSCA such as school traffic guide, tourist aide, preschool assistant, etc.

1           In consideration of the services rendered by the qualified elderly, the  
2   OSCA may award or grant benefits or privileges to the elderly in addition to  
3   the other privileges provided for under this Act.

4           SEC. 6. *Privileges for Senior Citizens.* – Senior citizens shall be  
5   entitled to the following:

6           (a) The grant of twenty percent (20%) discount and exemption from  
7   the value-added tax (VAT) on the sale of goods and services from all  
8   establishments, for the exclusive use and enjoyment or availment of senior  
9   citizens, of the following:

10          (1) Purchase of medicines and other essential medical supplies;

11          (2) Professional fees of attending physician/s in all private hospitals,  
12   medical facilities, outpatient clinic and homecare services;

13          (3) Medical and dental services, diagnostic and laboratory fees  
14   including medical supplies in all private hospitals and medical facilities,  
15   outpatient clinic and homecare services, in accordance with the rules and  
16   regulations to be issued by the Department of Health (DOH), in coordination  
17   with the Philippine Health Insurance Corporation (PhilHealth);

18          (4) Actual fare for land transportation travel in public utility buses  
19   (PUBs), public utility jeepneys (PUJs), taxis, Asian utility vehicles (AUVs),  
20   shuttle services and public railways, including light rail transit (LRT), mass rail  
21   transit (MRT), Philippine National Railways (PNR) and any skyway transport  
22   for the exclusive use or enjoyment of senior citizens;

23          (5) Actual transportation fare for domestic transport of passengers by  
24   air or sea vessels based on the actual fare, including promotional fare,  
25   advanced booking and other similar discounted fare;

26          (6) Utilization of services in hotels and similar lodging establishments,  
27   restaurants and recreation centers;

1           (7) Admission fees charged by theaters, cinema houses and concert  
2 halls, circuses, carnivals and other similar places of culture, leisure and  
3 amusement; and

4           (8) Funeral and burial services for the death of senior citizens;

5           (b) The grant of a minimum of five percent (5%) discount relative to  
6 the utilization of water and electricity supplied by public utilities: *Provided,*  
7 That the individual meters for the foregoing utilities are registered in the name  
8 of the senior citizen: *Provided, further,* That the monthly consumption does  
9 not exceed one hundred kilowatt hours (100 kWh) of electricity and thirty  
10 cubic meters (30 m<sup>3</sup>) of water;

11          (c) Exemption from training fees for socioeconomic programs;

12          (d) Free medical and dental services, diagnostic and laboratory fees  
13 such as, but not limited to, x-rays, computerized tomography (CT) scans and  
14 blood tests in all government facilities, subject to the guidelines to be issued by  
15 the DOH, in coordination with the PhilHealth;

16          (e) Educational assistance to senior citizens to pursue post secondary,  
17 post tertiary, vocational and technical education, as well as short-term courses  
18 for retooling in both public and private schools through provision of  
19 scholarship grants, financial aid, subsidies and other incentives to qualified  
20 senior citizens, including support for books, learning materials and uniform  
21 allowance, to the extent feasible: *Provided,* That senior citizens shall meet  
22 minimum admission requirements;

23          (f) To the extent practicable and feasible, the continuance of the same  
24 benefits and privileges given by the Government Service Insurance System  
25 (GSIS), the Social Security System (SSS) and the Pag-IBIG, as the case may  
26 be, as are enjoyed by those in actual service;

27          (g) Retirement benefits of retirees from both the government and the  
28 private sector shall be regularly reviewed to ensure their continuing

1 responsiveness and sustainability and, to the extent practicable and feasible,  
2 shall be upgraded to be at par with the current salary scale enjoyed by those in  
3 actual service;

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

8 (i) Provision of express lanes for senior citizens in all commercial and  
9 government establishments, in the absence thereof, priority shall be given to  
10 them; and

11 (j) Death benefit assistance of a minimum of Two thousand pesos  
12 (P2,000.00) shall be given to the nearest surviving relative of a deceased senior  
13 citizen which amount shall be subject to adjustments due to inflation in  
14 accordance with the guidelines to be issued by the Department of Social  
15 Welfare and Development (DSWD).

16 In the availment of the privileges mentioned above, senior citizens may  
17 submit as proof of their entitlements any of the following identification  
18 documents:

19 (1) Identification card issued by the city or municipal mayor, the  
20 OSCA or the barangay captain of the place where the senior citizen or the  
21 elderly resides in: *Provided*, That the identification card issued by the  
22 particular local government unit (LGU) shall be honored nationwide;

23 (2) The passport of the senior citizen; and

24 (3) Other documents that establish that the senior citizen is a citizen of  
25 the Philippines and is at least sixty (60) years of age.

26 The establishment may claim the discounts granted under subsection (a)  
27 of this section as tax deduction based on the cost of the goods sold or services  
28 rendered: *Provided*, That the cost of discount shall be allowed as deduction



1 from gross income for the same taxable year the discount is granted: *Provided,*  
2 *further,* That the total amount of the claimed tax deduction net of VAT, if  
3 applicable, shall be included in their gross sales receipts for tax purposes and  
4 subject to proper documentation and to the provisions of the National Internal  
5 Revenue Code (NIRC), as amended.

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

8 (a) Employment

9 Senior citizens who have the capacity and desire to work, or be  
10 reemployed, shall be provided information and matching services to enable  
11 them to be productive members of society. The terms of employment shall  
12 conform with the provisions of the Labor Code, as amended, and other laws,  
13 rules and regulations.

14 Private entities that will employ senior citizens as employees, upon the  
15 effectivity of this Act, shall be entitled to an additional deduction from their  
16 gross income equivalent to fifteen percent (15%) of the total amount paid as  
17 salaries and wages to senior citizens, subject to the provision of Section 34 of  
18 the NIRC, as amended: *Provided, however,* That such employment shall  
19 continue for a period of at least six (6) months: *Provided, further,* That the  
20 annual income of the senior citizen does not exceed the latest poverty threshold  
21 as determined by the National Statistical Coordination Board (NSCB) of the  
22 National Economic and Development Authority (NEDA) for that year.

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

1 (b) Education

2 The Department of Education (DepED), the Technical Education and  
3 Skills Development Authority (TESDA) and the Commission on Higher  
4 Education (CHED), in consultation with NGOs and POs for senior citizens,  
5 shall institute programs that will ensure access to formal and nonformal  
6 education.

7 (c) Health

8 The DOH, in coordination with LGUs, NGOs and POs for senior  
9 citizens, shall institute national health programs and shall provide integrated  
10 health services for senior citizens. It shall train community-based health  
11 workers among senior citizens and health personnel to specialize in the  
12 geriatric care and health problems of senior citizens.

13 The national health program for senior citizens shall include, but shall  
14 not be limited to, vision services for senior citizens with functional visual  
15 impairments. *These services shall not be limited to diagnostic tests and low*  
16 *vision screening, information and referral, client and family counseling,*  
17 *referrals for ophthalmological, optometric or other health care services,*  
18 *technical assistance and training for human services personnel to serve persons*  
19 *who are blind or visually impaired.*

20 Throughout the country, there shall be established a "Senior Citizens  
21 Ward" in every government hospital. This geriatric ward shall be for the  
22 exclusive use of senior citizens who are in need of hospital confinement by  
23 reason of their health conditions. However, when urgency of public necessity  
24 or emergency purposes so require, such geriatric ward may be used for  
25 emergency purposes, after which, such "Senior Citizens Ward" shall be  
26 reverted to its nature as geriatric ward.

1 (d) Social Services

2 The DSWD, in cooperation with the OSCA, the LGUs and the NGOs  
3 and POs for senior citizens, shall develop and implement programs on social  
4 services for senior citizens, the components of which are as follows:

5 (1) "Self and social enhancement services" which provide senior  
6 citizens opportunities for socializing, creative expression and self-  
7 improvement;

8 (2) "After care and follow-up services" for senior citizens who are  
9 discharged from the homes or institutions for the aged, especially those who  
10 have problems of reintegration with family and community, wherein both the  
11 senior citizens and their families are provided with counseling;

12 (3) "Neighborhood support services" wherein the community or family  
13 members provide caregiving services to their frail, sick or bedridden senior  
14 citizens; and

15 (4) "Substitute family care" in the form of residential care or group  
16 homes for the abandoned, neglected, unattached or homeless senior citizens  
17 and those incapable of self-care.

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

23 (e) Housing

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

1 (f) Access to Public Transport

2 The Department of Transportation and Communications (DOTC) shall  
3 develop a program to assist senior citizens to fully gain access to public  
4 transport facilities.

5 (g) Incentive for Foster Care

6 The government shall provide incentives to individual or  
7 nongovernmental institution caring for, establishing homes, residential  
8 communities or retirement villages solely for senior citizens, as follows:

9 (1) Realty tax holiday for the first five (5) years starting from the first  
10 year of operation; and

11 (2) Priority in the construction or maintenance of provincial or  
12 municipal roads leading to the aforesaid home, residential community or  
13 retirement village.

14 SEC. 8. *Responsibility of Municipal and City Mayors.* – It shall be the  
15 responsibility of the municipal and city mayors to require all establishments  
16 covered by this Act to prominently display posters, stickers and other notices  
17 in conspicuous places that will generate public awareness of the rights and  
18 privileges of senior citizens and to ensure that the provisions of this Act are  
19 implemented to its fullest.

20 SEC. 9. *Partnership of the National and Local Government Units.* –  
21 The national government and the LGUs shall explore livelihood opportunities  
22 and other undertakings to enhance the well-being of senior citizens. They shall  
23 encourage the establishment of grassroots organizations for the elderly in their  
24 respective territorial jurisdictions.

25 SEC. 10. *Support for Nongovernmental Organizations (NGOs).* –  
26 NGOs or private volunteer organizations dedicated to the promotion,  
27 enhancement and support of the welfare of senior citizens are hereby

1 encouraged to become partners of government in the implementation of  
2 programs and projects for the elderly.

3 Accordingly, the government shall recognize the vital role of NGOs in  
4 complementing the government in the delivery of services to senior citizens. It  
5 shall likewise encourage NGOs for senior citizens to develop innovative  
6 service models and pilot projects and to assist in the duplication of successful  
7 examples of these models elsewhere in the country.

8 SEC. 11. *Penalties.* – Any person who refuses to honor the senior  
9 citizen card issued by the government or violates any provision of this Act  
10 shall suffer the following penalties:

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

14 (b) For any subsequent violation, imprisonment of not less than two (2)  
15 years but not more than six (6) years and a fine of not less than One hundred  
16 thousand pesos (P100,000.00) but not exceeding Two hundred thousand pesos  
17 (P200,000.00); and

18 (c) Any person who abuses the privileges granted herein shall be  
19 punished with imprisonment of not less than six (6) months and a fine of not  
20 less than Fifty thousand pesos (P50,000.00) but not more than One hundred  
21 thousand pesos (P100,000.00).

22 If the offender is a corporation, organization or any similar entity, the  
23 officials thereof directly involved shall be liable therefor.

24 If the offender is an alien or a foreigner, he shall be deported  
25 immediately after service of sentence.

26 Upon filing of an appropriate complaint, and after due notice and  
27 hearing, the proper authorities may also cause the cancellation or revocation of  
28 the business permit, permit to operate, franchise and other similar privileges

1 granted to any person, establishment or business entity that fails to abide by the  
2 provisions of this Act.

3 The OSCA shall assist the senior citizen concerned in filing a complaint  
4 for any violation of this Act before the appropriate courts or government  
5 agencies.

6 SEC. 12. *Monitoring and Coordinating Mechanism.* – A National  
7 Inter-Agency Coordinating and Monitoring Board shall be established which  
8 shall be composed of the following:

- 9 (a) Chairperson – The Secretary of the DSWD or representative;  
10 (b) Vice Chairperson – The Secretary of the Department of the Interior  
11 and Local Government (DILG) or representative; and  
12 (c) Members:  
13 (1) The Secretary of the DOJ or representative;  
14 (2) The Secretary of the DOH or representative; and  
15 (3) Representatives from five (5) NGOs for senior citizens which are  
16 duly accredited by the DSWD and have services primarily for senior citizens.  
17 Representatives of NGOs shall serve a period of three (3) years.

18 The Board may call on other government agencies, NGOs and POs to  
19 serve as resource persons as the need arises. Resource persons have no right to  
20 vote in the National Inter-Agency Coordinating and Monitoring Board.

21 SEC. 13. *Implementing Rules and Regulations.* – The Secretary of the  
22 DSWD, within sixty (60) days from the approval of this Act, shall promulgate  
23 the implementing rules and regulations for the effective implementation of the  
24 provisions of this Act, in consultation and coordination with the DOH, the  
25 DOLE, the DepED, the DOTC, the DOJ, the DILG, the DTI, the Department  
26 of Finance (DOF), the CHED, the TESDA, the NEDA, the Housing and Urban  
27 Development Coordinating Council (HUDCC) and five (5) NGOs or POs for  
28 senior citizens duly accredited by the DSWD.

1           SEC. 14. *Appropriations.* – The necessary appropriations for the  
2 operation and maintenance of the OSCA shall be appropriated and approved  
3 by the LGUs concerned. For national government agencies, the requirements  
4 to implement the provisions of this Act shall be included in their respective  
5 budgets.

6           SEC. 15. *Separability Clause.* – If any part or provision of this Act is  
7 declared invalid or unconstitutional, the remaining parts or provisions not  
8 affected thereby shall remain in full force and effect.

9           SEC. 16. *Repealing Clause.* – Republic Act No. 7432, as amended by  
10 Republic Act No. 9257, and all other laws, presidential decrees, executive  
11 orders and rules and regulations or parts thereof contrary to or inconsistent  
12 with the provisions of this Act are hereby repealed or modified accordingly.

13           SEC. 17. *Effectivity.* – This Act shall take effect fifteen (15) days after  
14 its publication in the *Official Gazette* or in any newspaper of general  
15 circulation.

Approved,

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