


Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga

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TANGGAPAN NG SANGGUNIANG PANLUNGSOD NG NAGA	
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**PROPOSED ORDINANCE STRONGLY ENCOURAGING THE EMPLOYMENT OF SENIOR CITIZENS IN PUBLIC AND PRIVATE ENTITIES WITHIN THE TERRITORIAL JURISDICTION OF THE CITY OF NAGA, PROVIDING INCENTIVES THEREFOR AND FOR OTHER PURPOSES.**

Introduced By: **Councilor Joselito S.A. del Rosario, Ph.D.** 

**EXPLANATORY NOTES**

This Ordinance intends to promote employment of senior citizens who are still able, capable, qualified, and willing to work by providing incentives to public and private entities that will hire them, as well as training programs and skills development that will equip them in their respective workplaces.

This local legislation is in consonance with Republic Act No. 9994, also known as the "Expanded Senior Citizen Act of 2010", that underscores the policy of the State to give full support to the improvement of the total well-being of the elderly and their full participation in the community, considering that senior citizens are an integral part of the Philippines society.

Article III, Section 458(a) (5) (xvii) of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991", provides that the Sangguniang Panlungsod, as the legislative body of the City, shall adopt measures that are mutually beneficial to the elderly and to the community, provides incentives for non-government agencies and entities and, subject to the availability of funds, appropriate funds to support programs and projects for the benefit of the elderly.

Generally, in Naga City, numerous senior citizens are still desirous to work, or to be reemployed if given the chance. But in our local economy, public and private entities are hesitant to continue the employment of elderlies for fear that they are physically and mentally incapable for employment, despite their being still capable to work, unlike other cities in Asia, where employment of senior citizens is remarkably apparent. A social legislation is therefor necessary to change the mindset of Nagueños towards the elderlies. Hence, this Ordinance.

**BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD OF NAGA IN REGULAR SESSION ASSEMBLED:**

**Section 1. TITLE** – This ordinance shall be known as the "Senior Citizens Productivity Ordinance".

**Section 2. DECLARATION OF POLICIES AND OBJECTIVES** – As provided in Republic Act No. 11350 or otherwise known as the "National Commission of Senior Citizens Act", it is the declared policy of the State to adopt measures whereby senior citizens are assisted and appreciated by the community or as a whole, provide service and activities beneficial to the senior citizens, their families and the community they serve, and establish community – based health and rehabilitation, educational, and socio- economic program for all senior citizens.

Consistent with this policy, the State shall promote the advocacy of collaboration between different stakeholders and senior citizens to ensure the effective implementation of various programs and services, particularly on the development of senior citizens and advancing their health and well- being and ensuring a supportive and enabling environment for the elderly.



Consonant with the above-declared policy, this Ordinance shall serve the following objectives:

- a. To recognize the rights of senior citizens to take their proper place in society and make them a concern of the family, community and government.
- b. To give full support to the improvement of the total well-being of the elderly and their full participation as an integral part of the Philippines society;
- c. To motivate and encourage the senior citizens to contribute to nation building;
- d. To encourage their families and the communities they live in to reaffirm and apply the values of Filipino tradition of caring for the senior citizens; and
- e. To recognize the important role of the private and non-government sectors in the improvement of the welfare of senior citizens and actively seek their partnership.

### Section 3. DEFINITION OF TERMS

- a. **Private Entity**- shall mean any person, natural or judicial, lawfully registered with the city government of Naga, regularly engaged in trade, service or any other commercial activity as means of livelihood or profit, but not in the exercise or practice of profession.
- b. **Public Entity**- shall mean any department, agency, or other instrumentality of the government of Naga.
- c. **Senior Citizens or Elderly** shall mean any Naga City resident at least sixty (60) years old, still able and willing to obtain gainful employment, and duly registered with the Office for Senior Citizens Affairs (OSCA).

Section 4. EMPLOYMENT INCENTIVES – Any private entity employing senior citizens shall, for purposes of local business tax, be allowed as deduction from its gross sales or receipts for the year, an amount equivalent to fifty percent (50%) of the total amount paid as salaries and wages for personal services actually rendered by the senior citizens, provided, that the requirements in the succeeding sections are complied.

In case of public entity employing senior citizens in its office, additional points in their office performance may be granted during the annual performance review. Such employment shall be treated as additional staff over and above the regular staff allocated to the concerned office.

Section 5. REQUIREMENTS TO SUPPORT CLAIM FOR INCENTIVE – In claiming for the tax incentive, the following requirements shall be shown.

- a. Duly notarized employment contract of senior citizens;
- b. Payroll proving the amount of salary, wage or compensation paid to senior citizens;
- c. Photocopy of senior citizens identification card duly issued by OSCA.

Section 6. EMPLOYMENT OF SENIOR CITIZENS OR ELDERLY – Public and private entities are encouraged to provide full-time or part-time employment to all qualified senior citizens and are given the discretion on benefits, working conditions and terms of employment for such senior citizens beyond the minimum standard required by law. In case of part-time employment, a minimum of four (4) hours work per day for at least four (4) days each work per week shall be observed.

Public and private entities are encouraged to allocate and fill in job slots for senior citizens, equivalent to five percent (5%) of total number of regular and temporary, casual employees currently employed.

Section 7. EMPLOYMENT PROHIBITION- Public and private entities are prohibited from assigning certain task that are hazardous and beyond the capabilities of senior citizens.

Section 8. EMPLOYMENT ASSISTANCE- The City Government of Naga shall waive fees and charges to senior citizen job seekers on documents needed for hiring such as licenses, proofs of identifications, clearances, certifications and other related requirements. Notarial fees for the employment contract of senior citizens, hired pursuant to this Ordinance, may be shouldered by the City Government of Naga, at the option of the prospective employer.



Likewise, the Public Employment Services Office (PESO) shall provide job matching and employment facilitation service to senior citizens who have the capacity, and desire to work or to be reemployed. For purposes of this Ordinance profiling of senior citizens shall be pursued.

Section 9. VISITORIAL DUTY OF THE OSCA- For the protection of the rights of the senior citizens, the OSCA shall conduct periodic monitoring and inspection as to the working condition of their members employed in public and private entities in order to determine that their right under labor laws, as well other pertinent laws, ordinance, rules and regulations for their well-being are not violated. In case of breach of the right, said office shall assist its members in filing the necessary action or in availing of the proper remedy thereof.

Section 10. PROVISION FOR TRAINING AND SKILLS DEVELOPMENT – The OSCA in coordination with the concerned local government departments or offices as well as related national government agencies shall assess, design and conduct manpower training and skills development for senior citizens relevant to the current needed services or skills in the public and private entities such as but not limited to, computer literacy and vocational skills. Job placement orientation shall be provided to senior citizens before their deployment.

Section 11. IMPLEMENTING OFFICES- The OSCA, the City Treasurer's office, the Human Resource Management Office, and PESO shall be tasked primarily to implement the provision of this Ordinance. Within sixty (60) days from the effectivity of this Ordinance, said offices shall formulate the implementing rules and regulations to efficiently carry out the provision of this Ordinance.

Section 12. ASSESSMENT AND REVIEW – After two (2) years from the implementation of the tax deduction incentives as provided in this Ordinance, the Treasurer's Office shall assess, review and inform the Sangguniang Panlungsod the enforcement of this Ordinance.

Section 13. APPROPRIATION – The appropriation necessary to implement the provisions of this Ordinance shall be included in the budgets of the Metro Peso as lead implementing office of this program.

Section 14. PENALTY CLAUSE – A penalty of Three Thousand Pesos (3,000.00) or imprisonment of one (1) day to one (1) year, or both fine and imprisonment at the discretion of the court, shall be imposed in any person, owner, president, or manager of any public and private entity who is found guilty of any act of misrepresentation, deceit, or deception in claiming tax deduction under Section 4 of this Ordinance, regardless of any damage incurred by the City Government of Naga.

The penalty provided herein shall be without any prejudice to other laws or ordinance violated in relation thereto.

Section 15. REPEALING CLAUSE- All Ordinances, resolutions, local executive orders, rules and regulations or any part thereof inconsistent herewith are deemed repealed, modified or amended accordingly.

Section 16. SEPARABILITY CLAUSE – In case any provision of this Ordinance is declared unconstitutional or invalid, the other provision hereof which are not affected thereby shall continue to be in full force and effect.

Section 17. EFFECTIVITY CLAUSE – This Ordinance shall take effect after upon approval and publication in a newspaper of local circulation.