



their respective workplaces.

This local legislation is also in consonance with Republic Act No. 9994, also known as the "Expanded Senior Citizen Act of 2010" and Republic Act 10911 otherwise known as the "Anti-Age Discrimination in Employment Act", both of which underscore 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 the senior citizen sector is an integral part of the Philippine 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, provide 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.

A social legislation is therefore necessary to further help and change the mindset of our citizens towards the elderlies. Hence, this Ordinance.

BE IT ORDAINED by the Sangguniang Panlungsod of Naga in Regular Session assembled, that:

**SECTION 1. TITLE** - This ordinance shall be known as the "Naga City 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.

Moreover, Republic Act 10911 otherwise known as the Anti-Age Discrimination in Employment Act" states that the "State shall promote equal opportunities in employment for everyone. To this end, it shall be the policy of the State to: (a) promote employment of individuals on the basis of their abilities, knowledge and skills and qualifications rather than their age, (b) prohibit arbitrary age limitations in employment; and (c) promote the right of all employees and workers including senior citizens, to be treated equally in terms of compensation, benefits, promotion, training and other employment opportunities.

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.

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 Philippine 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 arty person, natural or juridical, 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 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 to grant greater benefits or suitable working conditions and terms of employment beyond the minimum requirements provided under the Labor Code, as amended, and other laws and regulations. In case of part-time employment, a minimum of four (4) days 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 5. TAX INCENTIVES** - The following provisions of Republic Act 9994, as amended are hereto adopted as part of this Ordinance:

"Section 5. Section of the same Act, as amended, is hereby further amended to read as follows:

"SEC.5. Government Assistance. - The government shall provide the following:

"(a) Employment

"Senior citizens who have the capacity and desire to work, or be re-employed, shall be provided information and matching services to enable them to be productive members of society. Terms of employment shall conform with the provisions of the Labor Code, as amended, and other laws, rules and regulations."

"Private entities that will employ senior citizens as employees, upon the affectivity of this Act, shall be entitled to an additional deduction from their gross income, equivalent to fifteen percent (15%) of the total amount paid as salaries and wages to senior citizens, subject to the provision of Section 34 of the NIRC, as amended: Provided, however, That such employment shall continue fora period of at least six(6) months: Provided, further, That the annual income of the senior citizens 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."

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

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

**SECTION 6. 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 7. EMPLOYMENT ASSISTANCE** - The City Government of Naga shall waive fees and charges to senior citizen job seekers on documents needed for hiring such as proofs of identifications, clearances, certifications, and other related requirements. Notarial fees for the employment contract of indigent 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 re-employed. For purposes of this Ordinance profiling of senior citizens shall be pursued.

**SECTION 8. MECHANICS TO AVAIL OF INCENTIVES**- The following shall guide the availment of incentives stipulated under Section 5 hereof:

A) Within one month from the hiring of a senior citizen, submit to the OSCA for the availment of the incentive indicating therein the following information, with a copy of the Mayor's permit attached:

- 1) Names of the senior citizens to be employed;
- 2) Xerox copy of their ID which should have their picture, birthdate and signature, with three signatures of the senior citizen on the Xerox copy of this/her ID;
- 3) Description of the job to be given to each senior citizen and their working hours;
- 4) Effectivity and duration of employment.

And subject to the reportorial provisions of the law on the grant of incentives thereto.

B) An undertaking to allow representatives of the OSCA, CHO, METRO PESOS to enter the applicant's business premises for the purpose of checking the work site of the senior citizen subject to prior written notice and during the senior citizens' working hours.

Provided further, that no senior citizen member of the family, up to the third degree of consanguinity or affinity shall be hired for purposes of claiming tax incentives as hereto stated.

**SECTION 9. VISITORIAL DUTY OF THE OSCA, METRO PESO AND CHO -**

To ensure protection of the rights of senior citizens and the promotion of their welfare, the OSCA, METRO PESO and CHO shall conduct periodic monitoring and inspection as to the working condition of their members employed in public and private entities located at Naga City without prejudice to the exercise of the Secretary of Labor and employment or his duly authorized representatives of the visitorial power pursuant to Article 128 of the Labor Code of the Philippines, as renumbered. Provided: that joint monitoring and/or inspection for the above-mentioned purpose, may also be conducted, upon request of the OSCA. Provided that the visitorial duty of the OSCA shall cover monitoring of compliance to other pertinent laws, ordinances, and rules and regulations for the well-being of senior citizens and elderly at the city.

**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. EMPLOYMENT PROHIBITION -**

Public and private entities are prohibited from a) assigning certain task that are hazardous and beyond the capabilities of senior citizens, b) discriminate against the senior in terms of compensation, terms and conditions of employment on account of such age, c) deny any employee's or worker's promotion or opportunity for training

*[Handwritten initials]*

*[Handwritten signature]*

*[Handwritten signature]*

because of age, and d) forcibly lay-off an employee because of old age.

**SECTION 12. ANNUAL RECOGNITION OF ESTABLISHMENTS/INSTITUTION SUPPORTING EMPLOYMENT OF SENIOR CITIZENS** - The City government shall endeavor to include in its annual programs the recognition of individuals and institutions which are duly supportive of the implementation of this Ordinance.

**SECTION 13. 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, subject to the approval of the City Mayor.

**SECTION 14. 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 15. APPROPRIATION** - The appropriation necessary to implement the provisions of this Ordinance shall be included in the budget of the Metro Peso as lead implementing office of this program.

**SECTION 16. 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 incentives under this Ordinance, regardless of any damage incurred by the City Government of Naga, and without prejudice to the filing of other cases by any government agency in relation to the implementation of existing laws to this effect.

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

**SECTION 17. 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 18. 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.

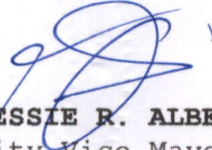
**SECTION 19. EFFECTIVITY CLAUSE** - This Ordinance shall take effect after upon approval and publication in a newspaper of local circulation.

**ENACTED:** May 23, 2023


ORDINANCE NO. 2023-047  
Series of 2023

Page - 7 -

**WE HEREBY CERTIFY** to the correctness of the foregoing ordinance.

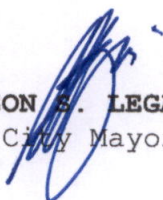


**JESSIE R. ALBEUS**  
City Vice Mayor  
& Presiding Officer



**GIL A. DE LA TORRE**  
Secretary to the  
Sangguniang Panlungsod

APPROVED:



**NELSON S. LEGACION**  
City Mayor 6/10/23