

**IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 9994, ALSO
KNOWN AS THE “EXPANDED SENIOR CITIZENS ACT OF 2010,” AN ACT
GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO SENIOR CITIZENS,
FURTHER AMENDING REPUBLIC ACT NO. 7432 OF 1992 AS AMENDED BY
REPUBLIC ACT NO. 9257 OF 2003**

**RULE I
TITLE, PURPOSE AND CONSTRUCTION**

Article 1. Title. – These Rules shall be known and cited as the Implementing Rules and Regulations of Republic Act No. 9994, otherwise known as the “Expanded Senior Citizens Act of 2010.”

Article 2. Purpose. – Pursuant to Section 9 of RA No. 9994 (hereinafter referred to as the Act), these Rules and Regulations are promulgated to prescribe the procedures and guidelines for its implementation, in order to facilitate compliance with the Act and to achieve its objectives.

Article 3. Construction. – These Rules shall be construed and applied in accordance with and in furtherance of the policies and objectives of the law. In case of conflict or ambiguity, the same shall be construed liberally and in favor of the senior citizens.

**RULE II
DECLARATION OF POLICIES AND OBJECTIVES**

Article 4. Declaration of Policies and Objectives. –

Section 1. As provided in the Constitution of the Philippines:

- a) It is the declared policy of the State to promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all.
- b) It is further declared that the State shall promote social justice in all phases of national development and values the dignity of every human person and guarantees full respect for human rights.
- c) In all matters relating to the care, health, and benefits of the elderly, the State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all people at affordable costs giving priority for the needs of the underprivileged sick, elderly, disabled, women and children.
- d) Further, it is declared that though the family has the duty to take care for its elderly members, the State may also help through just programs of social security.

Section 2. Consonant with these constitutional policies and RA 9994, these Rules 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 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 valued Filipino traditions of caring for the senior citizens;
- e) To provide a comprehensive health care and rehabilitation system for senior citizens with disability to foster their capacity to attain a more meaningful and productive ageing; and
- f) To recognize the important role of the private and the non-government sector in the improvement of the welfare of senior citizens and to actively seek their partnership.

Section 3. In conformity with these objectives, these Rules shall:

- a) Establish mechanisms whereby the contributions of the senior citizens are maximized;
- b) Adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole;
- c) Establish programs beneficial to the senior citizens, their families and the rest of the community that they serve; and
- d) Establish community-based health and rehabilitation programs in every political unit of society.

RULE III DEFINITION OF TERMS

Article 5. Definition of Terms. – For purposes of these Rules, the terms are defined as follows:

5.1 SENIOR CITIZEN OR ELDERLY – refers to any Filipino citizen who is a resident of the Philippines, and who is sixty (60) years old or above. It may apply to senior citizens with “dual citizenship” status provided they prove their Filipino citizenship and have at least six (6) months residency in the Philippines.

5.2 BENEFACTOR – refers to any person whether related or not to the senior citizen who provides care or who gives any form of assistance to him/her, and on whom the senior citizen is dependent on for primary care and material support, as certified by the City or Municipal Social Welfare and Development Officer (C/MSWDO).

5.3 GERIATRICS - refers to the branch of medical science devoted to the study, management and treatment of the biological and physical changes, and the diseases of old age.

5.4 **GERONTOLOGY** - is the scientific study of the biological, psychological, and sociological phenomena associated with old age and ageing and in determining answers about the normal aging process rather than the diseases of old age. It is also the scientific study of the processes of aging from many disciplines, including social work, anthropology, biology, history, sociology, psychology, and demography.

5.5 **IDENTIFICATION DOCUMENT** – refers to any document or proof of being a senior citizen which may be used for the availment of benefits and privileges under the Act and its Rules. It shall be any of the following:

a) Senior Citizens' Identification Card issued by the Office of Senior Citizens Affairs (OSCA) in the city or municipality where the elderly resides;

b) The Philippine passport of the elderly person or senior citizen concerned; and

c) Other valid documents that establish the senior citizen or elderly person as a citizen of the Republic and at least sixty (60) years of age, which shall include but not be limited to the following government-issued identification documents indicating an elderly's birthdate or age: driver's license, voters ID, SSS/GSIS ID, PRC card, postal ID.

5.6 **LODGING ESTABLISHMENT** – refers to a building, edifice, structure, apartment, or house including tourist inn, apartelle, motorist hotel, and pension house engaged in catering, leasing, or providing facilities to transients, tourists, or travelers, duly licensed with business permit and/or franchised by the national government agencies or the local government units.

5.7 **HOTEL/HOSTEL** – refers to an establishment whose building, edifice or premises, including a completely independent part thereof such as cottages, cabanas, or huts, are used for the regular reception, accommodation or lodging of travelers, tourists, or vacationers, and provides other services incidental thereto for a fee;

5.8 **RESTAURANT** – refers to any establishment duly licensed and with business permits issued by the local government units, offering to the public, regular and special meals or menu, fast food, cooked food and short orders. Such eating-places may also serve coffee, beverages and drinks. This covers Quick-Service Restaurants or QSRs, Casual Dining and Fine Dining Restaurants as defined below:

a) **QUICK SERVICE RESTAURANTS**, or fast-food chains, refer to restaurants with multiple branches that have menu boards where food item choices are listed. Customers place their orders with the cashier and pay right after their orders are taken.

b) **CASUAL and FINE DINING RESTAURANTS**– are restaurants where customers are seated first before their food orders are taken by waiters. They are served at their tables and pay only after they have consumed their meals.

5.9 **MEDICINES** – refer to prescription and non-prescription/over-the-counter drugs, both generic and branded, including vitamins and mineral supplements medically prescribed by the elderly's physician, and approved by the Department of Health (DOH) and the Food and Drug Administration (FDA), which are intended for use in the diagnosis, cure, mitigation, treatment or prevention of human disease or sickness. It does not include food, devices or their components, parts, or accessories.

5.10 MEDICAL SERVICES – refer to public and private hospital services, professional services of physicians and other health care professionals, and diagnostic and laboratory tests that are requested by a physician as necessary for the diagnosis and/or treatment of an illness or injury.

5.11 DENTAL SERVICES - refer to oral examination, cleaning, permanent and temporary filling, extractions and gum treatments, restoration, replacement or repositioning of teeth, or alteration of the alveolar or periodontium process of the maxilla and the mandible that are necessary for the diagnosis and/or treatment of a dental illness or injury.

5.12 DIAGNOSTIC AND LABORATORY TESTS – refer to diagnostic examinations that are necessary for the diagnosis and/or treatment of an illness and injury, including but not limited to X-ray, CT scans, ECG, 2D Echo, gastroenterology, blood chemistry exams, histopathology and immunopathology, hematology, urine analysis, parasitology and bacteriology test, and serology.

5.13 OFFICE FOR SENIOR CITIZENS AFFAIRS (OSCA) – refers to the office established in cities and municipalities under the Office of the Mayor headed by a senior citizen.

5.14 NON-GOVERNMENTAL ORGANIZATION or NGO – refers to any private entity, which is non-profit and voluntary in nature dedicated to the promotion, enhancement and support of the welfare of senior citizens, duly registered with any regulatory body.

For purposes of the Act and its Rules, an ACCREDITED NGO refers to any private non-stock non-profit organization, regional or national in scope, mainly providing services for senior citizens, duly registered with the Securities and Exchange Commission (SEC), Cooperative Development Authority (CDA), or any appropriate government regulatory body and registered or licensed with, and with programs accredited by, the Department of Social Welfare and Development (DSWD).

5.15 PEOPLE'S ORGANIZATION or PO – refers to a type of social welfare and development association with a bonafide membership, an identifiable leadership and an organizational structure that has demonstrated its capacity to promote the public interest and engage in social welfare and development activities. As part of the civil society movement, it is composed of a specific population or sector, like the senior citizens, and seeks to represent the interest of its members.

5.16 SENIOR CITIZENS CENTER – refers to the place established by Republic Act No. 7876 or the Senior Citizens Center Act, with recreational, educational, health and social programs and facilities designed for the full enjoyment and benefit of the senior citizens in the city or municipality accredited by the DSWD. It can be any available structure, a spacious room in a private or public building, a room attached to a community center, a barangay hall or chapel.

5.17 RETIREMENT VILLAGE – refers to an independent-living facility, often with continuing-care amenities. It refers to a residential community offering separate or autonomous houses for residents. It is a retirement habitat with a multi-residence housing facility that is planned, designed and geared towards people who no longer work and are restricted to a certain age. It has particular conveniences catering to the wishes and desires of retirees, which may include services such as clubhouses, swimming pools, arts and crafts, boating, walking trails, golf courses, active adult retail and on-site medical services.

5.18 GROUP HOMES – refer to a community-based alternative living arrangement to institutional care. It can be a transit home for a definite period for neglected older persons while the necessary services of locating relatives and care management is ongoing. It envisions responding to the needs of the senior citizens who have been abandoned, have no families to return to or to whose family reunification is not suitable, and are assessed to be needing group living experience. The program enables a minimum of 6 and a maximum of 10 clients discharged from a residential care facility to live together and manage their group living activities with minimal supervision from the agency social worker.

5.19 FOSTER CARE – refer to a social work intervention which provides for a planned substitute or alternative family care by a licensed foster family to a neglected, abandoned, unattached and poor older person.

5.20 RESIDENTIAL CARE FACILITY – refers to facility which provides twenty-four (24) hour residential care services operated primarily for the purpose of promoting the well-being of abandoned, neglected, unattached or homeless senior citizens. The facility may be run by government or non-stock non-profit organization and is accredited by the DSWD to serve a minimum of 10 clients.

5.21 AFTER CARE SERVICES – refer to the provision of interventions, approaches, and strategies with the end goal of ensuring effective reintegration of older persons discharged from residential facilities.

5.22 BASIC NECESSITIES – refer to rice, corn, bread, fresh, dried and canned fish and other marine products, fresh pork, beef and poultry, meat, fresh eggs, fresh and processed milk, fresh vegetables, root crops, coffee, sugar, cooking oil, salt, laundry soap, detergents, and drugs classified as essential by the DOH and other commodities as maybe classified by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA) according to Republic Act No. 7581 or The Price Act.

5.23 PRIME COMMODITIES – refer to fresh fruits, flour, dried, processed and canned pork, beef and poultry, meat, dairy products not falling under basic necessities; noodles, onions, garlic, and all drugs not classified as essential drugs by the DOH and other commodities that may be classified by the DTI and the DA according to Republic Act No. 7581 or The Price Act.

5.24 NEAREST SURVIVING RELATIVE - refers to the closest person related to the deceased senior citizen by blood or affinity, such as the legal spouse who survives the deceased senior citizen: Provided, That where no spouse survives the decedent, this shall be limited to relatives in the following order of degree of kinship: children, parents, siblings, grandchildren, uncles and aunts.

5.25 HOME HEALTH CARE SERVICE – refers to health or supportive care provided to the senior citizen patient at home by TESDA-certified caregivers or licensed health care professionals to include, but not limited to, physicians, nurses, midwives, and physical therapists.

5.26 INDIGENT SENIOR CITIZEN – refers to any elderly who is frail, sickly, or with disability, and without pension or regular source of income, compensation or financial assistance from his/her relatives to support his/her basic needs, as determined by the DSWD in consultation with the National Coordinating and Monitoring Board (NCMB).

**RULE IV
PRIVILEGES FOR THE SENIOR CITIZENS**

Article 6. OSCA-issued Senior Citizens' Identification Card. – For the availment of benefits and privileges under the Act and these Rules, the senior citizen, or his/her duly authorized representative, shall present as proof of eligibility, a valid and original Senior Citizens' Identification Card issued by the Head of the Office of Senior Citizens Affairs (OSCA) of the place where the senior citizen resides, and which shall be honored nationwide;

Article 7. Twenty Percent (20%) Discount and VAT Exemption - The senior citizens shall be entitled to the grant of twenty percent (20%) discount and to an exemption from the value-added tax (VAT), IF APPLICABLE, on the sale of the goods and services covered by Section 1 to 6 of this Article, from all establishments, for the exclusive use and enjoyment or availment of senior citizens.

For this purpose, the Department of Finance (DOF) through the Bureau of Internal Revenue (BIR) shall come up with the appropriate Revenue Regulations on the 20% senior citizens discount and VAT exemption within thirty (30) days from effectivity of these Rules that shall cover among others, new invoicing procedures, reportorial requirements, and a system for claiming tax deductions.

Section 1. MEDICAL-RELATED PRIVILEGES

(a) **MEDICINE AND DRUG PURCHASES** – The 20% discount and VAT exemption shall apply to the purchase of generic or branded medicines and drugs by or for senior citizens, including the purchase of influenza and pneumococcal vaccines. The 20% discount and VAT exemption shall also be granted to the purchase of vitamins and mineral supplements which are medically prescribed by an attending physician for prevention and treatment of diseases, illness, or injury.

(b) **ESSENTIAL MEDICAL SUPPLIES, ACCESSORIES AND EQUIPMENT** – The 20% discount and VAT exemption privilege shall also apply to the purchase of eyeglasses, hearing aids, dentures, prosthetics, artificial bone replacements like steel, walkers, crutches, wheelchairs whether manual or electric-powered, canes/quad canes, geriatric diapers, and other essential medical supplies, accessories and equipment by or for senior citizens.

The purchases under Sections 1 (a) and (b) from drug stores, hospital pharmacies, medical and optical clinics and similar establishments including non-traditional outlets dispensing medicines, shall be subject to guidelines that shall be issued by the DOH within thirty (30) days from effectivity of these Rules, in coordination with the Food and Drug Administration (FDA) and the Philippine Health Insurance Corporation (PHILHEALTH). Said guidelines shall also indicate what constitutes discounted essential medical supplies, accessories and equipment as contemplated by Section 1 (b), and will be subjected to a regular review as deemed necessary in keeping with the changes, demands and needs of senior citizens.

The guidelines issued by the DOH, in consultation with the DOF and the BIR, shall also establish mechanisms of compulsory rebates in the sharing of burden of discounts among

retailers, manufacturers, and distributors, taking into consideration their respective margins. When necessary, the DOF and the BIR shall come up with the appropriate Revenue Regulations for this purpose.

(c) **MEDICAL AND DENTAL SERVICES IN PRIVATE FACILITIES** – Medical and dental services, diagnostic and laboratory tests such as but not limited to X-Rays, computerized tomography scans, and blood tests, that are requested by a physician as necessary for the diagnosis and/or treatment of an illness or injury are subject to the 20% discount and VAT exemption.

(d) **PROFESSIONAL FEES OF ATTENDING PHYSICIAN/S** in all private hospitals, medical facilities, outpatient clinics and home health care facilities shall be subject to the 20% discount and VAT exemption.

(e) **PROFESSIONAL FEES OF LICENSED HEALTH WORKERS PROVIDING HOME HEALTH CARE SERVICES** as endorsed by private hospitals or employed through home health care employment agencies are entitled to the 20% discount and VAT exemption. The burden of the discount shall be borne solely by the employment agency given the health worker's very minimal share compared to the agency fee.

Section 2. DOMESTIC TRANSPORTATION PRIVILEGES

The Department of Transportation and Communication (DOTC), in coordination with the Maritime Industry Authority (MARINA), Philippine Ports Authority (PPA), the Civil Aeronautics Board (CAB), Light Rail Transit Authority (LRTA), Philippine National Railways (PNR), Mass Rail Transit Authority (MRTA) and Land Transportation Franchising and Regulatory Board (LTFRB), shall within thirty (30) days from effectivity of these Rules issue the necessary circulars or directives on the following transportation privileges of senior citizens:

(a) **AIR AND SEA TRANSPORTATION PRIVILEGES** – Fare for domestic air, and sea travel, including advanced booking, shall be subject to the 20% discount and VAT exemption, if applicable.

(b) **PUBLIC LAND TRANSPORTATION PRIVILEGES** – Fare in public railways, including LRT, MRT, and PNR, fares in buses (PUB), jeepneys (PUJ), taxi and shuttle services (AUV), are likewise subject to the 20% discount and VAT exemption, if applicable.

Section 3. HOTELS, RESTAURANTS, RECREATIONAL CENTERS, AND PLACES OF LEISURE, AND FUNERAL SERVICES

The Department of Interior and Local Government (DILG) and Department of Tourism (DOT) shall, within thirty (30) days from effectivity of these Rules, issue the necessary circulars or directives to establishments for its implementation to ensure compliance herewith.

(a) **HOTELS AND SIMILAR LODGING ESTABLISHMENTS** – The discount shall be for room accommodation and other amenities offered by the establishment such as but not limited to hotel-based parlors and barbershops, restaurants, massage parlor, spa, sauna bath, aromatherapy rooms, workout gyms, swimming pools, jacuzzis, ktv bars, internet facilities, food, drinks and other services offered. The term "hotel" shall include beach and mountain resorts.

(b) **RESTAURANTS** – The discount shall be for the purchase of food, drinks, dessert, and other consumable items served by the establishments offered for the consumption of the general public.

(c) For Dine-in services under paragraphs (a) and (b) of Section 3, and Section 4, paragraph 2 of Article 7, the privilege must be personally availed of by the senior citizen as defined under these Rules, and no proxies or authorization in favor of another person who is not a senior citizen will be honored.

(d) Consistent with the intent of the Act, the phrase “exclusive use and enjoyment” of the senior citizen shall mean “for the senior citizen’s personal consumption” only. As such, the 20% senior citizen discount shall not apply to “children’s meals” which are primarily prepared and intentionally marketed for children. Similarly, the 20% senior citizen discount shall not apply to “pre-contracted” party packages or bulk orders.

(e) Food, drinks and other consumable items provided in Section 3 (a) and (b), and Section 4, paragraph 2 of Article 7 purchased by the senior citizen shall be processed separately as an independent transaction from his/her non-eligible companions to ensure that it is for his/her exclusive consumption and to enable computation of the 20% discount and the exemption from the Value Added Tax (VAT), which only the senior citizen is entitled to.

However, if the group of diners is composed entirely of senior citizens, all of whom present valid senior citizens IDs, each shall be entitled to a 20% discount and exemption from Value Added Tax.

(f) The 20% discount shall apply to Take-Out/Take-Home/Drive-Thru orders as long as it is the senior citizen himself/herself who is present and personally ordering, and he/she can show a valid senior citizen ID card.

(g) For Delivery Orders, the 20% discount shall likewise apply subject to certain conditions; i.e. senior citizen ID card number must be given while making the order over the telephone; the senior citizen ID card must also be presented upon delivery to verify the identity of the senior citizen entitled to the 20% discount.

(h) For the above-mentioned transactions under paragraphs (f) and (g) of Section 3 of Article 7, the Most Expensive Meal Combination (MEMC) shall apply to food purchases by senior citizens. The MEMC is an amount corresponding to the combination of the most expensive and biggest single-serving meal with beverage served in a quick service restaurant, is deemed flexible and is adjusted accordingly by food establishments to estimate a single food purchase for an individual senior citizen.

Section 4. RECREATION CENTERS – The discount shall be for the utilization of services in the form of fees, charges and rental for sports facilities or equipment, including golfcart rentals and green fees, or venues for ballroom dancing, yoga, badminton courts, bowling lanes, table or lawn tennis, workout gyms, martial arts facilities.

Non-profit, stock golf and country clubs which are not open to the general public, and are private and for exclusive membership only as duly proven by their official Securities and Exchange (SEC) registration papers, are not mandated to give the 20% senior citizens discount. However, should restaurants and food establishments inside these country clubs be independent

concessionaires and food sold are not consumable items under club membership dues, they must grant the 20% senior citizen discount.

Section 5. ADMISSION FEES PRIVILEGE – The discount shall be applied to admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement such as museums and parks.

Section 6. FUNERAL AND BURIAL SERVICES – The beneficiary or any person who shall shoulder the funeral and burial expenses of the deceased senior citizen, shall claim the discount under this Rule for the deceased senior citizen upon presentation of the death certificate. Such expenses shall cover the purchase of casket or urn, embalming, cremation cost, and other related services such as viewing or wake cost, pick-up from the hospital morgue, transport of the body to intended burial site in the place of origin, but shall exclude obituary publication and the cost of the memorial lot.

Article 8. CREDIT CARD PAYMENTS. – The 20% discount and VAT exemption shall also apply to purchases of goods and services by senior citizens paying through credit cards.

Article 9. NO DOUBLE DISCOUNTS. – In the purchase of goods and services which are on promotional discount, the senior citizen can avail of the establishment's offered discount or the 20% discount provided herein, whichever is higher and more favorable.

In cases where the senior citizen is also a person with disability (PWD) entitled to a 20% discount under his/her valid PWD identification card (ID), the senior citizen shall use either his/her OSCA-issued ID card or PWD ID card to avail of the 20% discount.

Article 10. TAX DEDUCTION. – The establishment may claim the discounts provided herein as tax deductions based on the cost of the goods sold or services rendered: Provided, That the cost of the discount shall be allowed as deduction from gross income for the same taxable year that the discount is granted: Provided, further, That the total amount of the claimed tax deduction net of VAT, if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as amended.

For this purpose, the Department of Finance (DOF) through the Bureau of Internal Revenue (BIR) shall come up with the appropriate Revenue Regulations on the 20% senior citizens discount and VAT exemption within thirty (30) days from effectivity of these Rules.

Article 11. OTHER PRIVILEGES

Section 1. INCOME TAX EXEMPTION – The senior citizen shall be entitled to exemption from the payment of the individual income tax, provided he/she is considered to be minimum wage earner in accordance with Republic Act No. 9504.

Section 2. EXEMPTION FROM TRAINING FEES – The senior citizen shall be exempted from training fees for socio-economic programs conducted by private and government agencies subject to the guidelines to be issued within thirty (30) days from effectivity of these Rules by the DTI, the Department of Labor and Employment (DOLE), the DA, the Technical Education and Skills Development Authority (TESDA) and the Department of Science and Technology – Technology Resource Center (DOST – TRC).

Section 3. FREE MEDICAL AND DENTAL SERVICES IN GOVERNMENT FACILITIES – Medical and dental services, diagnostic and laboratory tests requested by the physician such as but not limited to X-rays, computerized tomography scans, and blood tests availed of by senior citizens, including professional fees of attending doctors in all government hospitals, medical facilities, outpatient clinics, and home health care services, shall be provided free of charge to senior citizens. These shall be in accordance with the rules and regulations to be issued by the DOH, in coordination with the PHILHEALTH.

Section 4. FREE VACCINATIONS FOR INDIGENT SENIOR CITIZENS – The DOH shall, subject to technical and operational guidelines which it shall issue not later than thirty (30) days from effectivity of these Rules, administer free vaccinations against the influenza virus and pneumococcal disease for indigent senior citizen patients. Neglected, abandoned, unattached or homeless senior citizens in government-run residential homes, centers and facilities shall likewise be entitled to free vaccinations under these Rules.

The DOH shall enjoin all government and private hospitals, as well as other health facilities to post, publish or print out a schedule of health benefits and privileges i.e., laboratory and diagnostic test fees, which should be regularly updated. These postings and publications shall be clearly identified in the guidelines.

Section 5. EDUCATIONAL PRIVILEGES – Educational assistance shall be granted to senior citizens to pursue post secondary, post tertiary, as well as vocational or technical education in both public and private schools through provision of scholarships, grants, financial aid, subsidies and other incentives to qualified senior citizens, including support for books, learning materials, and uniform allowance, to the extent feasible: Provided, that senior citizens shall meet minimum admission requirements.

Section 6. BENEFITS AND PRIVILEGES FOR RETIREES – To the extent practicable and feasible, the senior citizen shall be granted the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS) and PAG-IBIG, as the case may be, as are enjoyed by those in active service.

Retirement benefits of retirees from both the government and the private sector shall be regularly reviewed every year to ensure their continuing responsiveness and sustainability, and to the extent practicable and feasible, shall be upgraded to be at par with the current scale enjoyed by those in actual service based on National Economic and Development Authority (NEDA) poverty threshold per region as determined by the National Statistical Coordination Board (NSCB).

Section 7. PRIVILEGES ON GRANTING SPECIAL DISCOUNTS IN SPECIAL PROGRAMS – To the extent possible, the government may grant special discounts in special programs for senior citizens on purchase of basic necessities and prime commodities, subject to the guidelines to be issued for the purpose by the DTI and the DA within thirty (30) days from effectivity of these Rules. Provided, that such special programs and their guidelines shall be developed by the concerned department within the concerned department's jurisdiction.

Section 8. EXPRESS LANES PRIVILEGES – Accessible express lanes for senior citizens shall be provided in all private, banking, commercial, and government establishments; in the absence thereof, priority shall be given to them.

Article 12. UTILITY DISCOUNTS

Section 1. Five (5%) Discount - The grant of a minimum of five percent (5%) discount relative to the monthly utilization of water and electricity by households with senior citizens; Provided, That the individual meters for the foregoing utilities are registered in the name of the senior citizen residing therein: provided, further, that the monthly consumption does not exceed one hundred kilowatt hours (100 kWh) of electricity and thirty cubic meters (30 m³) of water: Provided, furthermore, that the privilege is granted per household regardless of the number of senior citizens residing therein.

To avail of the discount under this Section, the senior citizen shall:

1. Apply for the discount personally or thru a representative. There shall be annual renewal of application to the utility provider.
2. Submit requirements:
 - a. Proof of age and citizenship
 - b. Proof of billing. Meter registration should be in the name of the senior citizen for a period of one year
 - c. Proof of residence

Section 2. Fifty (50%) Discount - The grant of a 50% discount on all electricity, water, telephone consumption for DSWD-accredited senior citizens centers and residential care institutions or group homes that are government-run or organized and operated by non-stock, non-profit domestic corporations, primarily for the purpose of promoting the well-being of abandoned, neglected, unattached or homeless senior citizens.

Such senior citizen centers and residential care or group homes must have been in operation for at least six (6) months and must have a separate meter for said utilities/services.

Section 3. DSWD shall issue the necessary guidelines within thirty (30) days from effectivity of these Rules for the accredited senior citizens centers and residential/group homes willing to avail of the utility discount.

The Energy Regulatory Commission (ERC), the Metropolitan Waterworks and Sewerage System (MWSS), the Local Water Utility Administration (LWUA) and other concerned utility-regulatory agencies shall, within six (6) months after the effectivity of these Rules, formulate supplemental guidelines to cover recovery rate mechanisms and/or sharing of burden, among other concerns of the distribution utilities.

RULE V GOVERNMENT ASSISTANCE

Article 13. EMPLOYMENT

Section 1. Senior citizens, who have the capacity and desire to work, or to be re-employed, shall be provided by the DOLE, in coordination with other government agencies including local government units, with information and matching services to enable them to be productive members of society. Terms of employment shall conform to the provisions of the Labor Code, as amended, Civil Service Laws and other laws, rules and regulations.

Section 2. Private entities that shall employ senior citizens as employees upon effectivity of the 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 National Internal Revenue Code (NIRC), as amended and the Revenue Regulations to be issued by the BIR and approved by the DOF; Provided, however, That such employment shall continue for a period of at least six (6) months; Provided, further, That the net annual income of the senior citizen does not exceed the poverty level for that year as determined by NEDA thru the NSCB.

Section 3. The DOLE, in coordination with other government agencies, such as, but not limited to, the DOST-Technology Resource Center (DOST-TRC) and the DTI, shall assess, design and implement training programs that will provide free of charge to senior citizens the appropriate skills development, livelihood training programs, and welfare or livelihood support.

Article 14. EDUCATION

The Department of Education (DepEd), the DOST-TRC, the Technical Education and Skills Development Authority (TESDA), and the Commission on Higher Education (CHED), in consultation with non-governmental organizations (NGOs) and people's organizations (POs) for senior citizens, shall institute a program that will ensure access of senior citizens to formal and non-formal education. They are to:

- a) Formulate and implement relevant and effective course designs and educational programs;
- b) Conduct the necessary training for the implementation of the appropriate curriculum for the purpose;
- c) Ensure the availability of the needed educational facilities in the form of modular programs and other distance and alternative learning materials;
- d) In coordination with OSCA and the City or Municipal Social Welfare and Development Officer, shall conduct assessment and profiling of senior citizens who wanted to study; and
- e) Conduct continuing research and development program for the necessary and relevant education of the senior citizens.

Article 15. HEALTH

Section 1. The DOH, in coordination with local government units (LGUs), NGOs and POs for senior citizens, shall institute a national health program that shall incorporate the National Prevention of Blindness Program, and shall also provide an integrated health service for senior citizens.

It shall train community-based health workers including barangay health workers, among senior citizens and health personnel to specialize in geriatric care, gerontology, and health problems of senior citizens.

Section 2. The National Health Program aims to promote healthy and productive older population through the following:

- a) Establishment and provision of a comprehensive and integrated health service package catering to the specific needs of the senior citizens;
- b) Human resource development/capability building of health personnel in relation to the care and health problems of senior citizens;
- c) Health promotion;
- d) Conduct of researches and study in geriatric care, gerontology, and health needs of senior citizens;
- e) In coordination with the municipal health worker, designate one (1) barangay health worker to attend to senior citizens' health needs;
- f) The barangay, in coordination with local health office shall designate one day of every month specifically for medical attention of senior citizens;
- g) Establishment of senior citizens' ward in every government hospital and in all levels of hospitals throughout the country; and
- h) Provision of accessible express lanes, or prioritization, in all health facilities.

Section 3. Provide technical assistance in coordination with DSWD, NGOs and other concerned agencies to local government units in the establishment of community based health rehabilitation programs.

Article 16. SOCIAL SERVICES

The DSWD, in cooperation with the OSCA and the local government units, non-governmental organizations and people's organizations for senior citizens, shall develop and implement programs and social services for senior citizens. Local government units shall ensure that the devolved programs and social services are provided. The components of these programs are:

- a) Self and social enhancement services which provide senior citizens opportunities for socializing, organizing, creative expression, and improvement of self;
- b) After care services for senior citizens who are discharged from the homes/ institutions for the aged, especially those who have problems of reintegration with family and community, wherein both the senior citizens and their families are provided with counseling;
- c) Neighborhood support services/home care services wherein the community or family members provide caregiving services to their frail, sick, or bedridden senior citizens; and
- d) Substitute family care in the form of residential care, group homes, or foster homes for the abandoned, neglected, unattached or homeless senior citizens and those incapable of self-care.
- e) Inclusion of community-based settings as practicum for academic institutions and in the curriculum of caregiving and technical vocational schools.

Article 17. HOUSING

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

Section 1. The Housing and Land Use Regulatory Board (HLURB) shall formulate housing rules on how to develop subdivision suitable to the requirements of male and female senior citizens. The Home Development Mutual Fund (HDMF) shall promote the establishment of elderly residence and shall review its existing circulars particularly the limitation of the age requirements of sixty-five (65) years old at the date of the loan application and seventy (70) years old at loan maturity. It shall also consider the concept of pension in lieu of compensation.

Section 2. The housing program for the poor senior citizens which include the establishment/donation of group/foster homes for the neglected, abused and unattached or homeless senior citizens and those incapable of self-care including its management, maintenance and operations shall be established in accordance with EO 105, approving and directing the implementation of the program, "Provision of Group/Foster Home for Neglected, Abandoned, Abused, Unattached and Poor Older Persons and Persons with Disabilities" promulgated on May 16, 2002.

Article 18. ACCESS TO PUBLIC TRANSPORT

The DOTC and its attached agencies and sectoral offices shall improve the implementation of programs to assist senior citizens to fully gain access in the use of public transport facilities. The minimum requirements and standards to make transportation facilities and utilities for public use accessible to senior citizens shall be developed to enhance the mobility of senior citizens. There shall be strict implementation of courtesy space and seats for the exclusive use of senior citizens in all transport system. As far as practicable, PUVs shall also strive to install safe lower stepping boards.

Article 19. INCENTIVE FOR FOSTER CARE

The DILG through the local government units, in consultation with the DOF and the BIR which shall provide the necessary guidelines, shall provide incentives to persons or NGO institutions implementing foster care programs for senior citizens, as follows:

- (a) realty tax holiday for the first five (5) years starting from the first year of operation and/or implementation of foster care program; and
- (b) priority in the construction, or maintenance of provincial or municipal roads leading to the aforesaid home, residential community or retirement village.

Article 20. ADDITIONAL GOVERNMENT ASSISTANCE

Section 1. SOCIAL PENSION – Pursuant to the eligibility criteria as may be determined by the DSWD, indigent senior citizens shall be entitled to a monthly stipend amounting to Five hundred pesos (Php 500.00) to augment the daily subsistence and other medical needs of senior citizens. The grant of social pension shall be subject to a review every two (2) years by Congress, in consultation with the DSWD within three months after convening the Congress.

The DSWD, in consultation with the Department of Budget and Management (DBM), the DILG, the NCMB, NGOs, and people's organizations shall formulate guidelines within thirty (30) days from effectivity of these Rules for the development of criteria, selection of, and establishment of database for indigent senior citizens focusing on targeting, delivery, monitoring and evaluation, to facilitate implementation of this additional government assistance.

Section 2. MANDATORY PHILHEALTH COVERAGE – All indigent senior citizens shall be covered by the national health insurance program of PHILHEALTH. The local government units where the indigent senior citizens reside shall allocate the necessary funds to ensure the enrollment and lifetime coverage of their indigent senior citizens, in accordance with the pertinent laws and regulations.

Section 3. SOCIAL SAFETY NETS – Social safety assistance intended to cushion the effects of economic shocks; disasters and calamities shall be available for senior citizens. The social safety assistance which shall include, but not limited to, food, medicines, and financial assistance for domicile repair, shall be sourced from the disaster/calamity funds of local government units where the senior citizens reside, subject to the guidelines to be issued by the DSWD in coordination with DILG.

Section 4. DEATH BENEFIT ASSISTANCE – Death benefit assistance of a minimum of Two thousand pesos (Php 2,000.00) shall be given to the nearest surviving relative who took care of the deceased senior citizen until his/her death, or in his/her absence, the benefactor or the licensed foster family of the deceased indigent senior citizen, which amount shall be subject to adjustments every two years due to inflation, in accordance with the guidelines to be issued by the DSWD and DILG.

In keeping with the intention of the law and similar government assistance being granted, this benefit shall apply in relation to deceased indigent senior citizens only. However, it will not preclude LGUs already granting burial assistance to continue giving such benefit to non-indigent senior citizens.

RULE VI THE OFFICE FOR SENIOR CITIZENS AFFAIRS (OSCA)

Article 21. Office of Senior Citizens Affairs - There shall be established in all cities and municipalities an Office for Senior Citizens Affairs (OSCA).

Section 1. OSCA Head - The senior citizen to be appointed by the City or Municipal Mayor as OSCA Head should have the following qualifications:

- a) A Filipino citizen and resident of the municipality or city for at least one (1) year;
- b) A registered voter of the concerned city or municipality;
- c) Able to read and write;
- d) Must be physically and mentally capable of performing the tasks of OSCA Head;

- e) A bonafide member of a duly registered senior citizens organization which has a track record of at least three consecutive years;
- f) good moral character; and
- g) at least a high school graduate

Section 2. Selection and Term of OSCA Head. – The OSCA Head shall be chosen from a list of three (3) nominees as recommended by a general assembly of DSWD-accredited or LGU-registered senior citizens organizations in the city or municipality. He/she shall be appointed by the mayor for a term of three (3) years without reappointment but without prejudice to an extension not exceeding three (3) months, if exigency so requires.

The OSCA Head shall be appointed to serve the interest of senior citizens and shall not be removed or replaced except for reasons of death, permanent disability, or ineffective performance of his duties to the detriment of fellow senior citizens, as stated in a resolution issued by the general assembly. In case of death or permanent disability, the remaining term shall be served by the new appointee, who has undergone the selection process. The new Head may be reappointed if he/she has not served one-half of the full term.

Section 3. Remuneration for Services Rendered. – The head of the OSCA shall be entitled to receive an honorarium of an amount equivalent to at least Salary Grade 10 to be approved by the local government unit concerned.

For 3rd to 6th class local government units, their respective sanggunians may provide for a reasonable and practicable remuneration for the OSCA Head.

Section 4. Functions of OSCA. – The Office for Senior Citizens Affairs shall have the following functions:

- a) In consultation with the City or Municipal Social Work and Development Officer and duly registered senior citizen organizations, to plan, develop, implement, consolidate, and monitor yearly work programs in pursuance of the objectives of the Act and its Rules;
- b) To draw up a list of available and required services which can be provided by registered federations and associations of senior citizens;
- c) To maintain and regularly update on a quarterly basis the list of senior citizens and to issue national uniform individual identification cards and purchase booklets, free of charge, which shall be valid anywhere in the country;
- d) To serve as a general information and liaison center to serve the needs of the senior citizens;
- e) To monitor compliance of the provisions of the Act and its Rules particularly the grant of special discounts and privileges to senior citizens;
- f) To report to the Mayor, any person, natural or juridical; establishments, business entity, institution or agency found violating any provision of the Act and its Rules;

- g) To facilitate the creation of a city or municipality coordinating and monitoring board consisting of OSCA Head, the City or Municipal Social Work and Development Officer and the presidents of concerned duly registered senior citizens organizations to deliberate and act on the complaints;
- h) To assist senior citizens in filing complaints or charges against any person, natural or juridical; establishment, institution, or agency refusing to comply with the privileges under the Act before the Department of Justice (DOJ), the Provincial Prosecutor's Office, the regional or the municipal trial court, the municipal trial court in cities, or the municipal circuit trial court;
- i) To assist and coordinate with the concerned person, natural or juridical, establishment, institution or agency in investigating fraudulent practices and abuses of the discount and privileges exclusively granted to senior citizens; and
- j) To establish linkages and work together with accredited NGOs, people's organizations, and the barangays in their respective areas.

Section 5. Operations and Maintenance of OSCA. –The necessary appropriation for the operation and maintenance of the OSCA shall be provided by the local government units concerned. An office space established at the Office of the Mayor shall likewise be provided.

Section 6. Assistance and Supervision of OSCA. – The OSCA Head shall be assisted by the City or the Municipal Social Welfare and Development Officer (C/MSWDO). The Office of the Mayor shall exercise supervision over the OSCA relative to their plans, activities and programs for senior citizens.

RULE VII PENALTIES AND OTHER SANCTIONS

Article 22. Violations in Discounted Medicine Purchases - The following acts concerning drug and medicine purchases are considered violative of the provisions of the Act and its Rules:

Section 1. A Senior Citizen or his/her representative or a person misusing the privileges by:

- a) using several purchase booklets,
- b) availing of the discount to buy medicines, drugs, medical accessories and supplies not for the use of the senior citizen,
- c) unauthorized use of the identification card of the senior citizen.

Section 2. A medical practitioner giving prescription to other persons in the name of the senior citizen or giving anomalous prescription.

Section 3. Retailers and establishments dispensing medicines:

- a) refusing to grant the full 20% senior citizens discount and VAT exemption on drug and medicine purchases paid via credit card,

- b) making a distinction between branded and generic drugs and medicines in giving the 20% discount,
- c) posting notices and signages telling customers that availment of the 20% discount is limited to cash purchases only,
- d) "limiting" of discountable drug and medicine purchases to certain weekdays only, such that senior citizens cannot avail of the 20% discount on other days, and e) restricting the purchase time or period for senior citizens to a particular hour each day only, i.e. refusing to grant senior citizen discounts after a certain hour.

Article 23. Violations in Discounted Food Purchases - The following acts concerning food purchases are considered violative of the provisions of the Act and its Rules:

- a) Pegging a maximum amount of food purchase subject to 20% discount and the VAT exemption, and/or posting of notice to that effect;
- b) Refusal to grant the 20% discount and VAT exemption on take-out / take-home / drive-thru orders it appearing that the purchase is for the exclusive use and enjoyment of senior citizens;
- c) Refusal to grant a discount for credit card payments, subject to Article 8; and
- d) Refusal to grant a 20% discount and VAT exemption on delivery orders it appearing that the purchase is for the exclusive use and enjoyment of senior citizens.

Article 24. PENALTIES - Any person who refuses to honor the senior citizen card or violates any provision of the Act and its Rules shall suffer the following penalties:

Section 1. For the first violation, a fine of not less than Fifty thousand pesos (Php 50,000.00) but not exceeding One hundred thousand pesos (Php 100,000.00) and imprisonment of not less than two (2) years but not more than six (6) years; and

Section 2. For any subsequent violation, a fine of not less than One hundred thousand pesos (Php 100,000.00) but not exceeding Two hundred thousand pesos (Php 200,000.00) and imprisonment for not less than two (2) years but not more than six (6) years.

Section 3. Any person who abuses the privileges granted herein shall be punished with a fine of not less than fifty thousand pesos (Php 50,000.00) but not more than One hundred thousand pesos (Php 100,000.00) and imprisonment of not less than six (6) months.

Section 4. If the offender is an alien or a foreigner, he/she shall be deported immediately after service of sentence without further deportation proceedings.

Section 5. If the offender is a corporation, partnership, organization or any similar entity the officials thereof directly involved such as the president, general manager, managing partner, or such other officer charged with the management of the business affairs shall be liable therefor.

Section 6. Upon filing of an appropriate complaint, and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to operate, franchise and other similar privileges granted to any person, establishment or business entity that fails to abide by the provisions of the Act and these Rules.

RULE VIII
MONITORING AND COORDINATING MECHANISM

Article 25. Monitoring and Coordinating Mechanism. – An inter-agency coordinating and monitoring mechanism at the national level shall be established which shall be called the National Coordinating and Monitoring Board (NCMB) on the Expanded Senior Citizens Act of 2010.

Section 1. NCMB Composition. –The National Coordinating and Monitoring Board shall be composed of the following:

- a) Chairperson – Secretary of the Department of Social Welfare and Development (DSWD), or authorized representative;
- b) Vice–Chairperson – Secretary of the Department of the Interior and Local Government (DILG), or authorized representative;
- c) Members: Secretaries or authorized representatives of the following:
 - 1) Department of Justice (DOJ);
 - 2) Department of Health (DOH);
 - 3) Department of Trade and Industry (DTI); and
 - 4) Representatives from five (5) accredited NGOs for senior citizens

The National Inter-Agency Coordinating and Monitoring Board may call on other government agencies, NGOs and people’s organizations to serve as resource persons as the need arises. Resource persons have no voting rights at the Board.

Section 2. NGO/PO Representation. – The representatives from accredited NGOs and people’s organizations shall be senior citizens, or from other sectors that have services primarily for senior citizens. These NGO representatives which shall be selected and appointed by the Board shall serve for a period of three (3) years.

Section 3. Level of Representation. – The authorized representative to the National Coordinating and Monitoring Board from the government agencies shall have a rank of not lower than Director level or its equivalent, and for the NGOs, shall have a rank not lower than an Executive Director.

Section 4. Functions. – The National Coordinating and Monitoring Board (NCMB) shall have the following functions:

- a) Formulate a National Plan of Action for Senior Citizens in coordination with concerned government agencies and other stakeholders;
- b) Develop an effective monitoring and reporting system towards an efficient, consistent and uniform implementation of the law;
- c) Develop and institute effective and innovative approaches and methods with which to address emerging concerns of the senior citizens;
- d) Coordinate the programs and projects of government agencies with responsibilities under RA No. 9994 and these Rules;

- e) Coordinate the conduct of nationwide information, education campaign and other advocacy activities on RA No. 9994;
- f) Monitor the conduct of orientation, training and other capability building programs to maximize the contributions and participation of senior citizens;
- g) Coordinate the conduct and evaluation of the plan of action, research and documentation of good practices and disparities for policy and program development;
- h) To actively establish national, regional and international networks for resource generation and technical cooperation; and
- i) Prepare yearly accomplishment report for the Office of the President, Congress, and the concerned national government and local government units.

Section 5. Coordinating and Monitoring Body at the Regional Level. – There shall be established in all regions a Regional Coordinating and Monitoring Board (RCMB) with similar membership and functions as the National Board. As far as practicable, similar bodies shall be established in the local government units.

Section 6. Secretariat. – The Department of Social Welfare and Development shall serve as the Secretariat to the Board at the national and at the regional levels.

RULE IX FINAL PROVISIONS

Article 26. Appropriations. – The appropriation necessary to implement the provisions of the Act and its Rules shall be included in the respective budgets of the responsible national government agencies subject to availability of funds. The heads of departments and agencies as well as local chief executives concerned shall immediately include in their annual appropriations the funding necessary to implement these programs and services.

Section 1. The funds to be used for the national health program and for the vaccination of indigent senior citizens in the first year of implementation shall be added to the regular appropriations of the DOH and thereafter, as a line item under the DOH budget in the subsequent General Appropriations Act (GAA) subject to availability of funds.

Section 2. The monthly social pension for indigent senior citizens in the first year of implementation shall be added to the regular appropriations of the DSWD and thereafter as a line item under the DSWD budget in the subsequent GAA subject to availability of funds.

Section 3. The local government units concerned shall provide the necessary appropriations for the operation and maintenance of the OSCA.

Article 27. Repealing Clause. –All laws, presidential decrees, executive orders and rules and regulations or part thereof, contrary to, or inconsistent with the provisions of these Rules, are hereby repealed or modified accordingly.

Article 28. Separability Clause. – Should any provision of the Rules be found unconstitutional or invalid by a court of law, such provision shall be severed from the remainder of these Rules and such action shall not affect the enforceability of the remaining provisions of these Rules.

Article 29. Effectivity. – These Rules and Regulations shall take effect fifteen (15) days after its complete publication in at least two (2) national newspapers of general circulation, and submission to the Office of the National Administrative Register, Law Center, University of the Philippines.