



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
21st City Council

PO21CC-056

22nd Regular Session

ORDINANCE NO. SP-**2940**, S-2020

AN ORDINANCE PROVIDING INCENTIVE TO BUSINESS ENTITIES EMPLOYING SENIOR CITIZENS AND/OR PERSONS WITH DISABILITIES (PWDs).

Introduced by Councilors MARRA C. SUNTAY, ALLAN BUTCH T. FRANCISCO and WINSTON "Winnie" T. CASTELO.

Co-Introduced by Councilors Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Victor V. Ferrer, Jr., Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, Franz S. Pumaren, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Irene R. Belmonte, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Donato "Donny" C. Matias, Eric Z. Medina, Freddy S. Roxas and Noe Dela Fuente.

WHEREAS, Republic Act No. 9994, also known as the "Expanded Senior Citizens Act of 2010", provides that it is 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 Philippine Society;

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WHEREAS, Section 5 of Republic Act No. 7277, also known as the "Magna Carta for Disabled Person", provides that no disabled person shall be denied access to opportunities for suitable employment. A qualified disabled employee shall be subject to the same terms and conditions of employment and the same compensation, privileges, benefits, fringe benefits, incentives or allowances as a qualified able-bodied person;

WHEREAS, 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-governmental agencies and entities and, subject to the availability of funds, appropriate funds to support programs and projects for the benefit of the elderly;

WHEREAS, pursuant to these social justice policies of the state, the Quezon City Government has adopted Resolution No. SP-5888, S-2014, declaring "Quezon City as Senior Citizen Friendly City", with the goal of providing accessible housing, ease of public transportation readily available, fresh food, safe and conducive utilization of public facilities, and a vibrant workforce with equal opportunities to senior citizens;

WHEREAS, like senior citizens, persons with disabilities are generally the most neglected sector in our society that needs greater protection and attention;

WHEREAS, in the Philippine economy, private companies and employers are hesitant to hire or to continue the employment of elderlies and persons with disabilities for fear that they are physically or mentally incapable for employment, despite still being capable to work;

WHEREAS, this social legislation intends to encourage employment of senior citizens and persons with disabilities who are still able, capable, qualified, and willing to work, by providing tax incentive to employers who will hire them, as well as training programs and skills development that will equip them in the workforce.

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NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN
REGULAR SESSION ASSEMBLED:

SECTION 1. TITLE. - This Ordinance shall be known as the
"Senior Citizens and Persons with Disabilities Employment Incentive
Ordinance".

SECTION 2. DECLARATION OF POLICIES AND OBJECTIVES. - As
provided in the Constitution of the Republic of the Philippines, 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. It is further declared that the State shall
provide social justice in all phases of national development and that
the State values the dignity of every human person and guarantees full
respect for human rights.

Consistent with these constitutional principles and policies, the
Quezon City Government shall serve the following objectives:

- (a) To recognize the rights of senior citizens and persons with
disability (PWDs) as provided under the law;
- (b) To give full support to the improvement of the total
well-being of the elderly and PWDs, and their full
participation in society, considering that they are integral
part thereof;
- (c) To motivate and encourage the senior citizens and PWDs
to contribute to nation building; and
- (d) To recognize the important role of the private sector in the
improvement of the welfare of senior citizens and PWDs
and to actively seek their partnership.

In accordance with these objectives, this Ordinance shall:

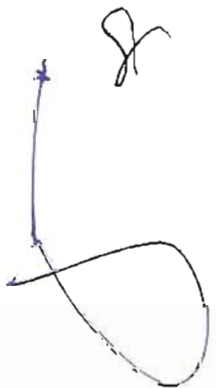
- (1) Establish mechanisms whereby the contributions of the
senior citizens and PWDs are maximized;

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- (2) Adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole;
- (3) Establish a business tax incentive that will encourage private companies to employ senior citizens and PWDs; and
- (4) Establish training programs for the elderly and PWDs that will teach them new skills and advance their capabilities.

SECTION 3. DEFINITION OF TERMS. -

- (1) *Business Entity* - shall mean any person, natural or juridical, lawfully registered with the Quezon City Government, 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.
- (2) *Senior Citizen or Elderly* - shall mean any Quezon City resident at least sixty (60) years old, and duly registered with the Office for Senior Citizens Affairs.
- (3) *Person with Disabilities (PWDs) or Disabled Person* - shall mean any resident of the city suffering from any restriction or condition, as a result of mental, physical or sensory impairment, to perform an activity in the manner or within the range considered normal for a human being, and duly registered under the Persons with Disability Affairs Office.

SECTION 4. DEDUCTION ON BUSINESS TAX. - In computing the business entity's annual business tax due, as provided under Article VIII, Section 19 of Ordinance SP-91, S-1993 as amended, it shall be allowed as deduction from its gross sales or receipt, equivalent to fifty percent (50%) of the total amount paid as salaries and wages for personal services actually rendered by the Senior Citizen and/or PWDs; provided, that the qualifications in the immediately subsequent section are complied.

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In case of newly established business, under Article VIII, Section 19 (m) of Ordinance SP-91, S-1993, as amended, the fifty percent (50%) of the total amount paid as salaries and wages for personal services actually rendered by Senior Citizen and/or PWDs shall be allowed as deduction from its capital investment or paid up capital, but in no case shall be less than One Hundred Pesos (Php100.00); provided further, the qualifications in the immediately subsequent section are complied.

SECTION 5. QUALIFICATIONS FOR DEDUCTION OF BUSINESS TAX. - *The deduction from the gross sales or receipt provided under this Ordinance shall be limited to a business entity possessing the following qualifications:*

- a. It must be employing at least one (1) senior citizen or one (1) person with disability;*
- b. The elderly and/or disabled person employed by the business entity must be currently registered respectively in the Office for Senior Citizens Affairs and Persons with Disability Affairs Office;*
- c. The salary or wage of the elderly and/or disabled person must be fairly equal to the job rendered, which must not be lower than the minimum wage; and*
- d. It must submit documents proving the amount of the salary, wage, or compensation paid to the elderly and/or disabled person to be determined by the City Treasurer's Office.*

SECTION 6. MONITORING AND INSPECTION. - *For the protection of the rights of the senior citizens and PWDs, the Office for Senior Citizens Affairs and Persons with Disability Affairs Office shall conduct periodic monitoring and inspection as to the work condition of their members in the business entity in order to determine that their rights under labor laws, as well as other pertinent laws, ordinances, and rules and regulations for their well-being are not violated. In case of breach of their rights, they shall assist their members in filing the necessary action or in availing of the proper remedy thereof.*

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SECTION 7. TRAINING PROGRAMS AND SKILLS DEVELOPMENT FOR SENIOR CITIZENS AND PWDs. - The Office for Senior Citizens Affairs and Persons with Disability Affairs Office, in coordination with other local government departments or offices, as well as related national government agencies, shall assess, design, and conduct manpower trainings and skills development for their members relevant to the current needed services or skills in the business sector, such as but not limited, to computer literacy and vocational skills. The mentioned offices may provide free skill training and seminar to business entities subject to this Ordinance.

The budget for the manpower training and skills development shall be taken from any available fund of the general appropriation Ordinance of the city, and thereafter, shall be included in the succeeding appropriation budget of their respective offices.

SECTION 8. IMPLEMENTING OFFICES. - The Office for Senior Citizens Affairs, Persons with Disability Affairs Office, and City Treasurer's Office shall be tasked primarily to implement the provisions of this Ordinance.

SECTION 9. IMPLEMENTING RULES AND REGULATIONS AND DETERMINATION OF PWDs COVERED BY THE ORDINANCE. - Within sixty (60) days from the effectivity of this Ordinance, the City Treasurer's Office shall issue the implementing rules and regulations to efficiently carry out the tax deduction under Section 4 of this measure.

In consultation with pertinent stakeholders, the Persons with Disability Affairs Office shall also craft an implementing rules and regulations that will identify the conditions or requisites wherein a PWD is allowed to work.

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Failure to issue the implementing rules and regulations of the mentioned department or office respectively, shall not affect the implementation of this Ordinance.

SECTION 10. ASSESSMENT AND REVIEW. - After two (2) years from the implementation of the tax deduction incentive of this Ordinance under Section 4, the City Treasurer's Office shall assess, review, and inform the City Council regarding the enforcement and consequence of this provision.

SECTION 11. PENALTY CLAUSE. - A penalty of Five Thousand Pesos (Php5,000.00) or imprisonment of One (1) day to One (1) year, or both fine and imprisonment, at the discretion of the court, shall be imposed on any person, owner, president, or manager of a firm or corporation 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 Quezon City Government. The penalty provided herein shall be without any prejudice to other laws or ordinances violated in relation thereto.

SECTION 12. 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 13. SEPARABILITY CLAUSE. - In case any provision of this Ordinance is declared unconstitutional or invalid, the other provisions hereof which are not affected thereby shall continue to be in full force and effect.

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SECTION 14. EFFECTIVITY CLAUSE. - This Ordinance shall take effect after ten (10) days from the date a copy hereof is posted in the bulletin board of Quezon City hall and in two (2) other conspicuous places in the city.

ENACTED: February 17, 2020.




GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III


APPROVED: 10 MAR 2020



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on February 17, 2020 and was PASSED on Third/Final Reading on March 2, 2020.



Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

