



Republic of the Philippines  
**CITY OF SAN PEDRO**  
Province of Laguna

**OFFICE OF THE SANGGUNIANG PANLUNGSOD**

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE 19<sup>TH</sup> LEGISLATIVE COUNCIL OF THE CITY OF SAN PEDRO, LAGUNA HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL AT 9:00 IN THE MORNING ON AUGUST 6, 2024.**

**PRESENT:**

- |                                |                                  |
|--------------------------------|----------------------------------|
| HON. DIVINA V. OLIVAREZ        | - City Vice Mayor                |
| HON. SHERILIZ B. ALMORO        | - Member, Sangguniang-Panlungsod |
| HON. MICHAEL M. CASACOP        | - Member, Sangguniang-Panlungsod |
| HON. JOIE CHELSEA V. VILLEGAS  | - Member, Sangguniang-Panlungsod |
| HON. VINCENT JUDE T. SOLIDUM   | - Member, Sangguniang-Panlungsod |
| HON. MARK S. OLIVEROS          | - Member, Sangguniang-Panlungsod |
| HON. LESLIE E. LU              | - Member, Sangguniang-Panlungsod |
| HON. ALDRIN GERROLD C. MERCADO | - Member, Sangguniang-Panlungsod |
| HON. BERNADETH V. OLIVARES     | - Member, Sangguniang-Panlungsod |
| HON. CARLON S. AMBAYEC         | - Member, Sangguniang-Panlungsod |
| HON. JOSE ENRICO M. MENDOZA    | - Member, Sangguniang-Panlungsod |
| HON. RAPHAEL ANTONIO C. TY     | - SK Federation President        |

**ABSENT:**

- |  |                 |
|--|-----------------|
| HON. DIWA T. TAYAO ( <i>Travel Order</i> ) | - ABC President |
|--|-----------------|

**RESOLUTION NO. 2024-151  
CITY ORDINANCE NO. 2024-13**

**AN ORDINANCE REGULATING THE EMPLOYMENT OF QUALIFIED SENIOR CITIZENS AND PERSONS WITH DISABILITY (PWDs) IN THE CITY OF SAN PEDRO, LAGUNA, PROVIDING INCENTIVES, AND IMPOSING PENALTIES FOR VIOLATION THEREOF.**

Authored by: Coun. Bernadeth V. Olivares  
Sponsored by: All SP Members Present

**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;

**WHEREAS**, Section 5 of Republic Act No. 7277, also known as the "Magna Carta for Disabled Persons", 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;

*[Handwritten signatures and initials on the left margin]*

*[Handwritten signatures and initials on the right margin]*

*[Handwritten signatures and initials at the bottom of the page]*

**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**, like senior citizens, persons with disability 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 elderly and persons with disability for fear that they are physically or mentally incapable for employment, despite still being capable to work;

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

**NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED** by the Sangguniang Panlungsod of the City of San Pedro, Laguna in session duly assembled, THAT:

**SECTION 1. TITLE.** This Ordinance shall be known as the "**Senior Citizens and Persons with Disability Employment Ordinance of the City of San Pedro, Laguna**"

**SECTION 2. DECLARATION OF POLICIES AND OBJECTIVES.** As provided in the 1987 Philippine Constitution, 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 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;

Handwritten signatures on the left margin, including a large signature at the top and several others below.

Handwritten signatures on the right margin, including a signature at the top and several others below.

Handwritten signatures at the bottom of the page, including several large and small signatures.



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

**SECTION 3. COVERAGE.** This Ordinance shall cover all senior citizens and PWDs residing in the City of San Pedro, Laguna. This also includes all government offices and business entities with employment capabilities within the jurisdiction of the City.

**SECTION 4. DEFINITION OF TERMS.** As used in this Ordinance, the following terms shall be defined as follows:

- a. **Business Entity** – shall mean any person, natural or juridical, lawfully registered, 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. **Government Agency** – refers to any department, bureau, office, commission, administration, board, institute, state universities, and colleges, government-owned or controlled corporations with original charger, whether performing government or propriety function, or any other unit of the national government, as well as provincial, city or municipal government.
- c. **Persons with Disability (PWDs)** – include those who have long term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society and equal basis with others.
- d. **Positions in Government** – refer to all positions in the government including casual, and contractual positions.
- e. **Positions in Private Business Establishments** – refer to all positions in private establishments regardless of employment status.
- f. **Qualified Senior Citizen or Person with Disability** – refers to an individual who, with reasonable accommodations, can perform the essential functions of the employment position that such individual holds or desires. However, consideration shall be given to the employer’s requirement as to what functions of a job are essential, and if an employer has prepared a written description before advertising or interviewing an applicant for the job, this description shall be considered evidence of the essential functions of the job.
- g. **Reasonable Accommodation** – means necessary and appropriate modification and adjustments not imposing a disproportionate or undue burden, where needed in a particular case, to ensure persons with disability the enjoyment or exercise on an equal basis with others of all human rights and fundamental freedoms.

**SECTION 5. QUANTITY OF EMPLOYMENT**

**a. For Government Offices**

At least one percent (1%) of all regular and non-regular positions in all government offices and barangay governments shall be reserved for PWDs and senior citizens.

Should there be a fraction in coming up with the sum of at least one percent (1%) of the total plantilla position in a government office, the same shall be considered as one (1) position reserved for senior citizens and/or PWDs.

Government offices that are currently employing senior citizens and/or PWDs with at least 1% of the total positions shall be considered compliant. However, nothing in this rule shall prevent compliant government offices from hiring more senior citizens and/or PWDs, nor shall they diminish the number of currently employed and qualified persons with disability.

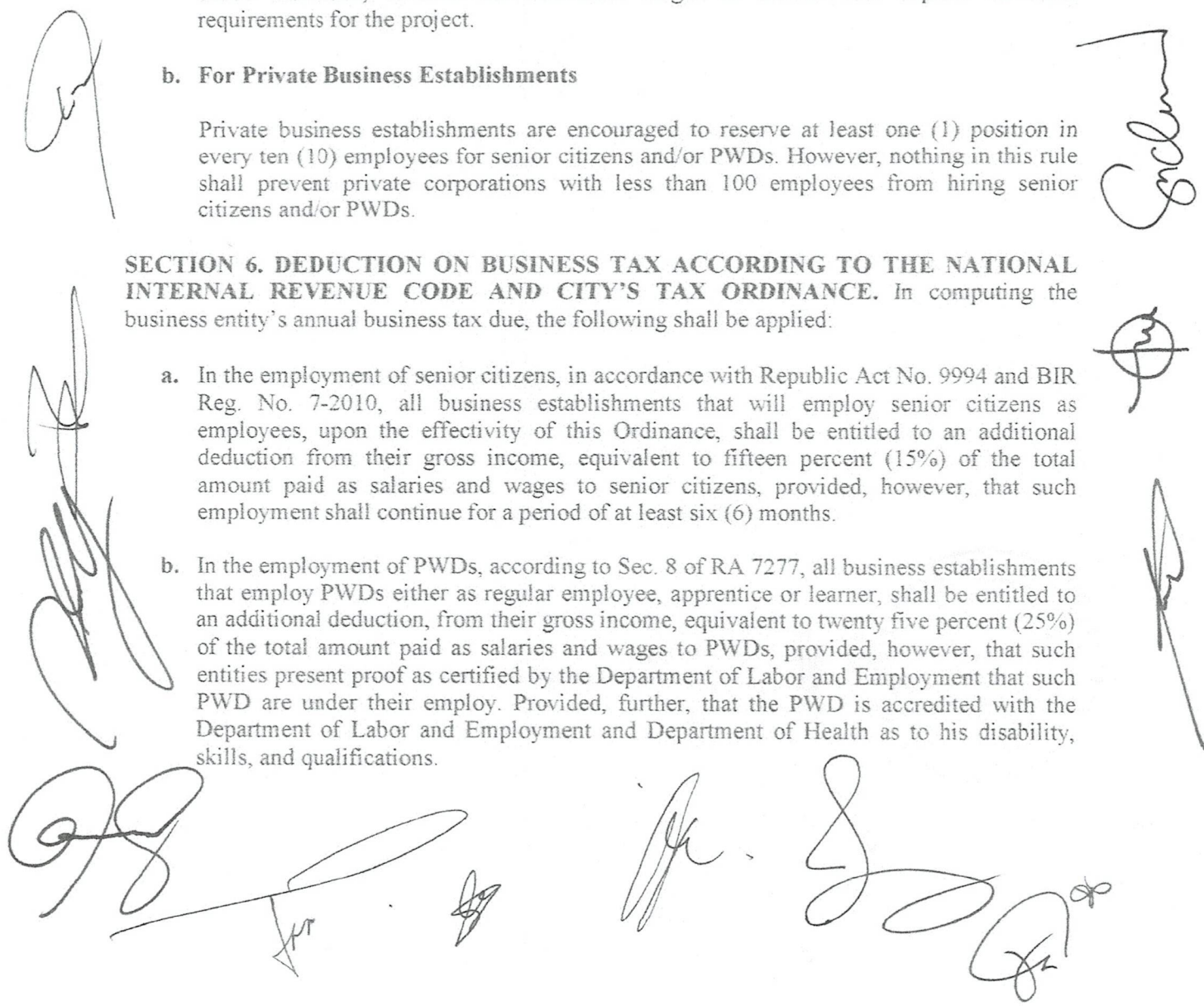
However, in cases where no qualified senior citizens and/or PWDs applies for the available position, the concerned agency has the option to hire applicants for project-based workload, wherein the minimum length of service will depend on labor requirements for the project.

**b. For Private Business Establishments**

Private business establishments are encouraged to reserve at least one (1) position in every ten (10) employees for senior citizens and/or PWDs. However, nothing in this rule shall prevent private corporations with less than 100 employees from hiring senior citizens and/or PWDs.

**SECTION 6. DEDUCTION ON BUSINESS TAX ACCORDING TO THE NATIONAL INTERNAL REVENUE CODE AND CITY'S TAX ORDINANCE.** In computing the business entity's annual business tax due, the following shall be applied:

- a. In the employment of senior citizens, in accordance with Republic Act No. 9994 and BIR Reg. No. 7-2010, all business establishments that will employ senior citizens as employees, upon the effectivity of this Ordinance, 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, provided, however, that such employment shall continue for a period of at least six (6) months.
- b. In the employment of PWDs, according to Sec. 8 of RA 7277, all business establishments that employ PWDs either as regular employee, apprentice or learner, shall be entitled to an additional deduction, from their gross income, equivalent to twenty five percent (25%) of the total amount paid as salaries and wages to PWDs, provided, however, that such entities present proof as certified by the Department of Labor and Employment that such PWD are under their employ. Provided, further, that the PWD is accredited with the Department of Labor and Employment and Department of Health as to his disability, skills, and qualifications.





**SECTION 7. QUALIFICATIONS FOR DEDUCTION OF BUSINESS TAX ACCORDING TO THE NATIONAL INTERNAL REVENUE CODE AND CITY'S TAX ORDINANCE.**

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 shall be employing at least one (1) in every ten (10) employees of their total workforce for senior citizens, PWDs, or both;
- b. The senior citizen and/or PWD employed by the business entity shall be bonafide residents of the City of San Pedro and is currently registered respectively in the Office for Senior Citizens Affairs and/or Persons with Disability Affairs Office.
- c. The salary or wage of the senior citizen and/or PWD shall be fairly equal to the job rendered, which shall not be lower than the minimum wage; and
- d. It shall submit documents proving the amount of the salary, wage, or compensation paid to the senior citizen and/or PWD to be determined by the City Treasurer's Office.

**SECTION 8. RELATION TO CITY ORDINANCE NO. 2024-03** – The one percent (1%) for government offices and one (1) in every ten (10) employees for private business of abled senior citizens and/or PWDs that are hired may come from the sixty percent (60%) workforce of the establishment coming from the City of San Pedro, Laguna, provided that the provisions of City Ordinance No. 2024-03 are in effect.

**SECTION 9. 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, in close coordination with the City Public Employment Service 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 of in availing of the proper remedy thereof.

**SECTION 10. 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 the City Public Employment Service Office and other local government departments or offices, as well as related local 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 seminars 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 Appropriations Ordinance of the City, and thereafter, shall be included in the succeeding appropriation budget of their respective offices.

**SECTION 11. JOB FAIRS AND JOB MATCHING OPPORTUNITIES.** The City Public Employment Service Office, Office for Senior Citizens Affairs, and Persons with Disability Affairs Office shall conduct Job Fairs, as well as Job Matching Opportunities at least once a year for abled senior citizens and/or PWDs in order to facilitate their employment.



**SECTION 12. IMPLEMENTING OFFICES.** The City Public Employment Service Office, City Business Permits and Licensing Office, 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 13. IMPLEMENTING RULES AND REGULATIONS AND DETERMINATION OF PWDs COVERED BY THE ORDINANCE.** Within sixty (60) days from the effectivity of this Ordinance, the City Public Employment Service Office, City Business Permits and Licensing Office, Office for Senior Citizens Affairs, Persons with Disability Affairs Office, City Treasurer's Office, City Legal Office, and two (2) appointed Civil Society Organizations (CSOs) shall formulate and issue the implementing rules and regulations to efficiently carry out the tax deduction under Section 6 of this Ordinance.

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

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

**SECTION 14. ASSESSMENT AND REVIEW.** After two (2) years from the implementation of the tax deduction incentive of this Ordinance under Section 6, the City Treasurer's Office shall assess, review, and inform the City Council regarding the enforcement and consequence of this provision.

**SECTION 15. PENALTY CLAUSE.** A penalty of Five Thousand Pesos (Php5,000.00) or imprisonment of One (1) Year, or both 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 6 of this Ordinance, regardless of any damage incurred by the City Government. The penalty provided herein shall be without prejudice to other laws or ordinances violated in relation thereto.

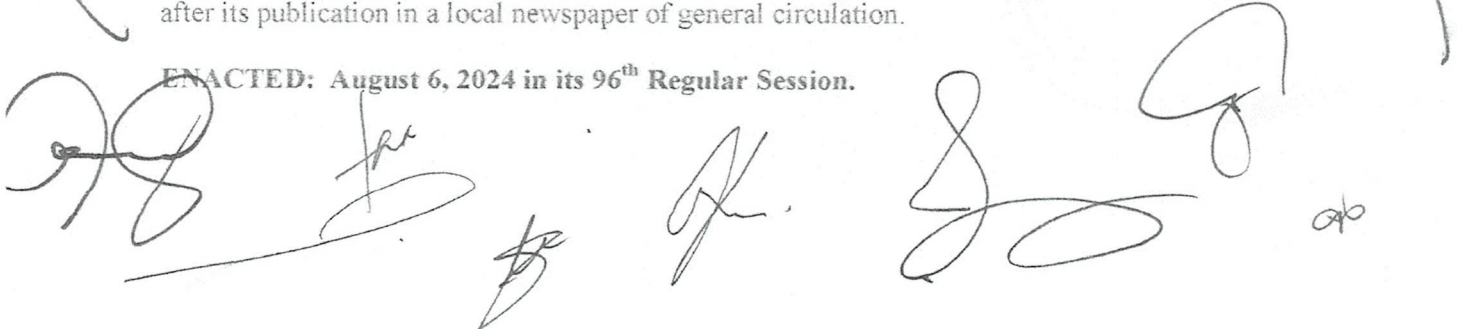
**SECTION 16. APPROPRIATIONS.** For the effective implementation of this Ordinance, the related projects, programs, and activities and its equivalent funds allotted for senior citizens and PWDs shall be utilized. In the succeeding years, the City Government may allot funds in its General Appropriations Ordinance solely for the implementation of this Ordinance.

**SECTION 17. 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.

**SECTION 18. REPEALING CLAUSE.** All ordinances, resolutions, local executive orders, rules and regulations or any part thereof inconsistent herewith are deemed repealed, modified or amended accordingly.

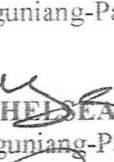
**SECTION 19. EFFECTIVITY CLAUSE.** This Ordinance shall take effect fifteen (15) days after its publication in a local newspaper of general circulation.

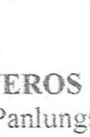
**ENACTED: August 6, 2024 in its 96<sup>th</sup> Regular Session.**

A series of handwritten signatures in black ink, arranged horizontally across the bottom of the page. The signatures vary in style and length, representing the officials who enacted the ordinance.


THIS IS TO CERTIFY THAT THE ABOVE RESOLUTION/ORDINANCE IS TRUE AND CORRECT.


  
**HON. SHERILIZ B. ALMORO**  
Member, Sangguniang-Panlungsod

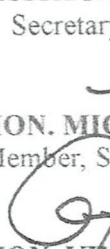
  
**HON. JOIE CHELSEA V. VILLEGAS**  
Member, Sangguniang-Panlungsod

  
**HON. MARK S. OLIVEROS**  
Member, Sangguniang-Panlungsod

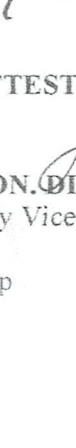
  
**HON. ALDRIN GERROLD C. MERCADO**  
Member, Sangguniang-Panlungsod

  
**HON. CARLOM S. AMBAYEC**  
Member, Sangguniang-Panlungsod


  
**HON. RAPHAEL ANTONIO C. TY**  
SK Federation President


ATTESTED BY:  
  
**HON. DIVINA V. OLIVAREZ**  
City Vice-Mayor/Presiding Officer


/vdp


  
**VISITACION D. PANDAGANI**  
Secretary to the Sanggunian

  
**HON. MICHAEL M. CASACOP**  
Member, Sangguniang-Panlungsod

  
**HON. VINCENT JUDE T. SOLIDUM**  
Member, Sangguniang-Panlungsod

  
**HON. LESLIE E. LU**  
Member, Sangguniang-Panlungsod

  
**HON. BERNADETH V. OLIVARES**  
Member, Sangguniang-Panlungsod

  
**HON. JOSE ENRICO M. MENDOZA**  
Member, Sangguniang-Panlungsod

APPROVED:  
  
**HON. ART JOSEPH FRANCIS MERCADO**  
City Mayor