

IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 11916, OTHERWISE KNOWN AS "AN ACT INCREASING THE SOCIAL PENSION OF SENIOR CITIZENS AND APPROPRIATING FUNDS THEREFOR, AMEND..."

IRR of REPUBLIC ACT NO. 11916, January 30, 2023

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Pursuant to Section 7 of Republic Act No. 11916 titled, "An Act Increasing the Social Pension of Senior Citizens and Appropriating Funds therefor" the following Implementing Rules and Regulations are hereby issue:

RULE I

GENERAL PROVISIONS

SECTION 1. Title. - These rules and regulations shall be known and cited as the Implementing Rules and Regulations of RA No. 11916.

SEC. 2. Purpose. - Pursuant to RA No. 11916 (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.

SEC. 3. Declaration of Policies and Objectives. - 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 improve quality of life for all (Section 9, Article II);
- 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 (Section 11, Article II);
- 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. (Section 11, Article XIII);
- d) Further, it is declared that through the family has the duty to take care of its elderly members, the State may also help through just programs of social security (Section 4, Article XV).

SEC. 4. Definition of Terms. - For purposes of these Rules, the terms are defined as follows:

- a) Authorized Representative - refers to the closest person who has actual custody and provides care to the senior citizen such as, but not limited to spouse, children, siblings, grandchildren as evidenced by a Special Power of Attorney (SPA) or an Authorization Letter from the senior citizen duly authenticated by the President of the

NCSC-registered or NCSC-recognized Senior Citizens Association or Organization of which the senior citizen is a member or verified by any barangay elective official or the OSCA head where the senior citizen resides.

b) DSWD - refers to the Department of Social Welfare and Development that is mandated under Executive Order No. 15, series of 1998 to provide assistance to local government units (LGUs), non-government organizations (NGOs), national government agencies (NGAs), peoples organizations (POs), and other members of civil society in effectively implementing programs, projects and services that will alleviate poverty and empower disadvantaged individuals, families and communities for an improved quality of life.

c) Indigent Senior Citizen - refers to any elderly/older person who is frail sickly, or with disability, and without any pension or permanent source of income, compensation or financial assistance from his/her relatives to support his/her basic needs, as determined by the NCSC or, pending transfer of the Social Pension Program to the latter, by the DSWD, in consultation with the Philippine Statistics Authority (PSA).

d) Office of the Senior Citizens Affairs (OSCA) - refers to the office established in cities and municipalities under the Office of the mayor pursuant to and with the functions provided under Section 6 of RA 7432, as amended by RA 9994.

e) LGU or Local Government Unit - a geographical and political subdivision of the Republic of the Philippines at regional, provincial, city, municipal, and barangay level established by or in accordance with the Constitution and RA 7160 (Local Government Code of 1991), as amended.

f) NCSC refers to the National Commission of Senior Citizens under the Office of the President created under RA 11350 or the "National Commission of Senior Citizens Act". It is the agency that shall assume all the functions, programs, projects and activities of the DSWD for the formulation, implementation, and coordination of social welfare and development (SWD) policies and programs for the poor, vulnerable and disadvantaged senior citizens.

g) Pension Provider - refers to any government office or agency, or any private entity which provides pensions or annuity to entitled recipients on the basis of contributions, gratuity, or as mandated by any governing law or issuance, including the Social Security System (SSS), Government Service Insurance System (GSIS), the AFP Pension and Gratuity Management Center (PGMC) and the PNP retirement and Benefits Administration Service (PRBS). Stipends, benefits and other forms of assistance given by LGUs to senior citizens shall not be considered as "pension".

h) Permanent Source of Income - refers to the financial remuneration received monthly by the senior citizen from businesses or income from rentals, investments and other productive activities undertaken by the senior citizen.

i) Philippine Statistics Authority or PSA - the central statistical authority of the Philippine government created under Republic Act No. 10625 and mandated to collect, compile, analyze and publish statistical information on economic, social, demographic, political affairs and general affairs of the people of the Philippines as well as to carry out, enforce and administer civil registration functions in the country as provided for in Act No. 3753, otherwise known as the Civil Registry Law.

j) Employment - refers to the situation where a senior citizen is being employed to perform either mental, professional, managerial or administrative work and is paid salaries by the employer as compensation for services rendered.

k) Regular Support from the Family - refers to the material and/or financial support being provided on a regular basis to the senior citizen by any family member or relative.

l) Senior Citizen or Elderly/Older Person - 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.

m) Social Pension - refers to the monetary grant from the government to support the daily subsistence and medical needs of senior citizens which shall not be less than One Thousand Pesos (Php1,000.00) per month pursuant to RA 9994, as amended by RA 11916.

n) Social Safety Nets - consists of social safety assistance to senior citizens intended to cushion the effects of economic shocks, disasters and calamities. The social safety assistance which shall include food, medicines, and financial assistance for domicile repair, shall be sourced from the disaster/calamity funds of LGUs where the senior citizens reside, subject to the guidelines to be issued by the NCSC.

RULE II

GOVERNMENT ASSISTANCE

SEC. 5. Social Pension. - Pursuant to the eligibility criteria as may be determined by the NCSC in consultation with the DSWD, indigent senior citizens shall be entitled to a monthly stipend amounting to One Thousand Pesos (Php1,000.00) to augment the daily subsistence and other medical needs of senior citizens. The DSWD, and thereupon the NCSC upon transfer thereto of the Social Pension Program, subject to the approval of the DBM, in consultation with other stakeholders, shall review and, when necessary, adjust the amount of social pension every two (2) years after the effectivity of this Act, taking into account the present consumer price index as published by the Philippine Statistics Authority (PSA) and relevant economic indicators as reported and published by pertinent government agencies and authorities.

SEC. 6. Social Safety Net. - Social safety assistance intended to cushion the effects of economic shocks, disasters and calamities shall also be available for senior citizens. The social safety assistance which shall include food, medicines and financial assistance for domicile repair, shall be sourced from the disaster/calamity funds of the LGUs where the senior citizens reside.

Applications by senior citizens for the social safety assistance shall be filed, processed and released by the concerned LGU based on guidelines to be issued by the NCSC.

RULE III

SOCIAL PENSION

SEC. 7. Scope and Coverage. - The revised Social Pension for indigent senior citizens shall be implemented nationwide and shall consider the priorities, conditions and eligibility criteria of senior citizens and subject to the funds to be allocated and disbursed by the Department of Budget and Management (DBM).

SEC. 8. List of Beneficiaries. - The DSWD, and thereafter upon full transfer of its functions and programs to the NCSC, with the assistance of the PSA through community-based monitoring system established under RA No. 11315, otherwise known as the "Community-Based Monitoring System Act" and validation by the city/municipal LGUs, shall update and validate the list of target beneficiaries annually. The final list of beneficiaries as approved by the DSWD and thereafter the NCSC shall be posted by the concerned city/municipal and barangay halls. The NCSC shall issue guidelines for updating and validating the list of beneficiaries.

SEC. 9. Form and Manner of Payment. - The monthly stipend shall be released to target beneficiaries either in

cash, direct remittance, electronic transfer, or other modes of delivery, which are more practical and acceptable to be beneficiary, ensuring its release in the most expeditious and efficient manner through the engagement of service providers duly accredited by the Bangko Sentral ng Pilipinas.

The NCSC shall issue guidelines for the period or frequency of the release of the monthly stipend.

SEC. 10. Waiver of Fees. - Any transaction or service fee arising from the engagement of a service provider, electronic transfer, or other modes of delivery for the release of the monthly stipends and other forms of assistance to target beneficiaries shall not be charged against the target beneficiaries.

RULE IV

TAX INCENTIVES

SEC. 11. Tax Incentives. - Private entities that shall employ senior citizens 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 provisions of Section 34 of the National Internal Revenue Code (NIRC), as amended by RA No. 10963, provided that such employment shall continue for a period of at least six (6) months and the annual income of the senior citizen does not exceed the latest poverty threshold as published by the Philippine Statistics Authority for that year.

The Bureau of Internal Revenue (BIR) shall promulgate a new revenue memorandum circular, rules and regulations for the entitlement of qualified private entities that should be consistent with the amendments brought by RA No. 11916 to RA No. 9994.

RULE V

APPROPRIATIONS

SEC. 12. Appropriations. - The appropriation necessary to initially implement the provisions of the Act and its Rules shall be included in the budget of the DSWD pending the full transfer of the programs, functions and activities to the NCSC and thereafter, in the NCSCs budget. And any such sum as shall be needed for the regular implementation of this Act shall be included in the subsequent General Appropriations Act.

The heads of the department and attached agencies as well as the local chief executives concerned shall immediately include in their annual appropriations the funding necessary to implement programs and services required by the Act and this regulation.

The monthly Social Pension for indigent senior citizens in the initial implementation of RA No. 11916 shall be added to the regular appropriations of the DSWD pending the transfer of operation to the NCSC and thereupon, to the latter's regular appropriations.

RULE VI

GRIEVANCE AND PENALTIES

SEC. 13. Complaints and Grievance Procedure. - The senior citizen or any of his/her authorized representative may file with the NCSC a complaint alleging therein his/her personal circumstances and a concise statement of the facts constituting his/her cause or causes of action and specifying the relief sought relating to any violation of this IRR.

For any grievance in the inclusion or exclusion of persons in the Social Pensioners list, the following shall be observed:

- a) Any individual or entity could file and inform the NCSC of any grievance about the inclusion or exclusion of a social pension beneficiary by filling up a Grievance Form which shall be made available at the offices of the NCSC;
- b) The NCSC, either through its main office or regional/field offices, shall endorse the grievance to the concerned municipal/city LGU which shall form a grievance committee consisting of the head of OSCA as chairperson and the City/Municipal Social Welfare and Development Officer (CSWDO/MSWDO) and the City/Municipal Health Officer (CHO/MHO) or their duly authorized representatives as members. The grievance committee shall handle such grievance both for case build-up and for resolution either by ruling on the merit/s of the grievance or by mediation for settlement between the concerned parties. Resolution should be made within fifteen (15) days from receipt by the LGU of the endorsement from NCSC with such resolution made formally in writing by the grievance committee and endorsed to the appropriate NCSC regional/field office for concurrence or approval and implementation.
- c) In case the LGU through the grievance committee cannot resolve the grievance within the said period of 15 days, the appropriate NCSC regional/field office with an explanation on why it cannot resolve the same providing just the same its recommendations, if appropriate, and the NCSC may, thereupon, rule in writing on the grievance and implement its ruling.

SEC. 14. Penalties. - Any person who violates any provision of the Act shall suffer the following penalties:

- a) For the first violation, imprisonment of not less than two (2) years but not more than six (6) years and a fine of not less than fifty thousand pesos (Php50,000.00) but not exceeding One hundred thousand pesos (Php100,000.00);
- b) For any subsequent violation, imprisonment of not less than two (2) years but not more than six (6) years and a fine of not less than One Hundred thousand pesos (Php100,000.00) but not exceeding Two hundred thousand pesos (Php200,000.00); and
- c) Any person who abuses the privileges granted herein shall be punished with imprisonment of not less than six (6) months and a fine of not less than Fifty thousand pesos (Php50,000.00) but not more than One hundred thousand pesos (Php100,00.00).

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.

If the offender is an alien or a foreigner, he/she shall be deported immediately after service of sentence.

Upon filing of an appropriate complaint, and after due notice and hearing, the appropriate 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 provision RA 11916 and this IRR.

RULE VII

TRANSITORY PROVISIONS

SEC. 15. Transfer of Functions from the DSWD. - The implementation, distribution, and management of the social pension for senior citizens shall, in accordance with Section 11 of RA 7432, as amended by RA 11350, be transferred from the DSWD to the NCSC within a period not exceeding three (3) years from the effectivity of RA 11916.

The absorption or transfer of regular or permanent and other employees of the affected offices and programs of the DSWD shall be done in accordance with applicable laws, including civil service laws, rules and regulations, and subject to the approval of the DBM.

SEC. 16. Issuance of Implementing Guidelines. - The NCSC shall issue implementing guidelines for social pension, social safety nets, updates on validation of list of beneficiaries, frequency of distributions and other that may arise in the implementation of the IRR, in consultation with stakeholders and other relevant agencies and instrumentalities.

SEC. 17. Separability Clause. - Any provision of this IRR found to be unconstitutional or invalid by a court of law all be severed from the remainder of this IRR and shall not affect the enforceability of the remaining provisions.

SEC. 18. Construction. - This IRR shall be construed and applied in accordance with and in furtherance of the policies and objectives of the RA 11916 which amends RA 7432, RA 9257 and RA 9994 and their implementing rules and regulations. In case of conflict or ambiguity, the same shall be construed liberally in favor of the senior citizen.

SEC. 19. Effectivity. - These Rules and Regulations shall take effect fifteen (15) days from its complete publication in the Official Gazette or in a newspaper of general circulation.

Signed this 30[th] day of January 2023 at the City of Manila.

APPROVED

(SGD.) DR. IDA YAP-PATRON

Commissioner

(SGD.) EDWIN G. ESPEJO

Commissioner

(SGD.) RAYMAR R. MANSILUNGAN

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