

Republika ng Pilipinas
Lungsod ng Dagupan
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
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EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD, DAGUPAN CITY, HELD AT THE CITY MUSEUM ON FEBRUARY 04, 2020.

PRESENT:

Hon. Dean Bryan L. Kua	City Vice Mayor & Presiding Officer
Hon. Karlos Liberato E. Reyna IV Member	Presiding Officer Pro Tempore,
Hon. Jose Netu M. Tamayo	Deputy Presiding Officer, Member
Hon. Michael B. Fernandez	Majority Floor Leader, Member
Hon. Dennis C. Canto	Second Asst. Majority Floor Leader, Member
Hon. Maria Librada Fe M. Reyna	Minority Floor Leader, Member
Hon. Celia C. Lim	Asst. Minority Floor Leader, Member
Hon. Marvin V. Fabia	City Councilor, Member
Hon. Cisco Jay P. Flores	City Councilor, Member
Hon. Teresa T. Coquia	City Councilor, Member
Hon. Marcelino D. Fernandez	Liga ng mga Barangay President, Ex- Officio Member
Hon. Joshua Bon Bon F. Bugayong	Pederasyon ng mga Sangguniang Kabataan President, Ex-Officio Member

ABSENT:

Hon. Luis M. Samson, Jr.	Asst. Majority Floor Leader, Member (O.B.)
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ORDINANCE NO. 2190-2020

GRANTING INCENTIVES TO PRIVATE ENTITIES OR BUSINESS ESTABLISHMENTS WITHIN THE CITY OF DAGUPAN EMPLOYING RESIDENT, QUALIFIED AND ABLE-BODIED SENIOR CITIZENS

WHEREAS, Article XV, Section 4 of the 1987 Philippine Constitution provides that the family has the duty to care for its elderly but the government may also do so through just programs of social security for them;

WHEREAS, Section 5 (a) of Republic Act No. 9994, otherwise known as the “*Expanded Senior Citizens Act of 2010*,” provides that senior citizens who have the capacity and desire for work, or be re-employed, shall be provided information and matching services to enable them to become productive members of society;

WHEREAS, Section 5 (a) of Republic Act No. 9994 grant private entities and business establishments that employ senior citizens 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 conditions enumerated under the said law;

WHEREAS, Section 192 of the Local Government Code of 1991 empowers local government units, through ordinances duly approved, to grant tax incentives under terms and conditions as they deem necessary;

WHEREAS, to promote the welfare and interest of senior citizens and to help them become productive members of society, as well as to encourage private entities or business establishments within the City of Dagupan to engage their services, it is necessary for the City Government of Dagupan to give incentives to such private entities or business establishments who employ senior citizens;

NOW, THEREFORE, on joint motion of Councilors Dennis C. Canto and Teresa T. Coquia, duly and jointly seconded by Councilors Marvin V. Fabia, Marcelino D. Fernandez and Karlos Liberato E. Reyna IV, be it ordained by the Sangguniang Panlungsod of the City of Dagupan in its regular session assembled that:

SECTION 1. TITLE. This Ordinance shall be known as *“An Ordinance Granting Incentives to Private Entities or Business Establishments within the City of Dagupan Employing Senior Citizens.”*

SECTION 2. DECLARATION OF POLICIES AND OBJECTIVES. Together with the National Government, it is also the declared policy and objective of the City of Dagupan to achieve the following:

- a. To maximize the contribution of senior citizens in nation-building and active participation and involvement in the development of programs and projects of the City of Dagupan;
- b. To encourage their families and the communities where they live to reaffirm the valued Filipino culture and tradition of giving due regard for the elderly;
- c. To assist the senior citizens in attaining more meaningful and productive ageing process;
- d. To seek the active support and participation of the private sector in promoting the welfare of senior citizens.

SECTION 3. DEFINITION OF TERMS. For purposes of this Ordinance, the following terms shall be defined as follows:

- a. Senior citizen or elderly – refers to a resident of the City of Dagupan and citizen of the Philippines who is at least sixty (60) years old.
- b. Private entity – refers to any entity that is not a unit of government, including, but not limited to, a corporation, a partnership, company, non-profit organization or other legal entity of a natural person that is not owned or controlled by the government.
- c. Business establishment – refers to a location where business is conducted, goods are made or stored or processed or where services are rendered. It may include a commercial and/or institutional land use. It is generally a site where the main objective is the receipt or generation of a financial return in exchange for goods or services.

- d. Salaries or wages – means actual remuneration for employment received during the month.

SECTION 4. TERMS OF EMPLOYMENT. The terms and conditions of the employment of senior citizens shall be as follows:

- a. The employment of senior citizens shall be in compliance with the provisions of the Labor Code, as amended, and other pertinent labor laws, rules, and regulations, taking into utmost consideration, however, the promotion and protection of the health, physical well-being, welfare and safety of senior citizens.
- b. Qualified and able-bodied senior citizens shall be subject to the same terms and conditions of employment and the same compensation, privileges, benefits, incentives, or allowances as those provided for all the other employees.
- c. Senior citizens shall not be discriminated against on the basis of their age as regards all matters concerning their employment, including the conditions of recruitment, hiring and employment, continuance of their employment, career advancement, and safe and healthy working conditions.

SECTION 5. QUALIFICATION STANDARDS. The fitness and/or qualification of senior citizens who have the capacity and desire to work, or be re-employed, shall be determined by the employer on the basis of the qualification standards established for the position. In considering the employer's requirement as to what functions of a job are essential, the participating employer is required to post specific job descriptions of positions in its public advertisement for employment.

SECTION 6. INCENTIVES FOR PRIVATE ENTITIES OR BUSINESS ESTABLISHMENTS. Except for PEZA-registered companies and those companies or businesses located within the City of Dagupan's economic zones, including private entities or business establishments whose annual gross receipts is less than Five Million Pesos (Php 5,000,000.00), private entities and business establishments within the City of Dagupan that employ or engage the services of Senior Citizens shall be entitled to a deduction, from their gross income for purposes of computing their local business tax, equivalent to fifteen percent (15%) of the total amount paid as salaries and wages to senior citizens. Provided, however, that:

- a. Such private entities or business establishments present proof as certified by the Investments and Promotions Board, the Public Employment Services Office (PESO) and the Office of Senior Citizens Affairs (OSCA) of the City of Dagupan that such senior citizens are under their employ;
- b. The senior citizens are residents and registered voters in the City of Dagupan.
- c. The senior citizens are registered with the Office of Senior Citizens Affairs (OSCA) of the City of Dagupan as regards their capability, skills and qualifications;
- d. Such employment shall be for a period of at least six (6) months;

- e. In case the senior citizens are also considered as persons with disability, the private entities or business establishments shall not be entitled to avail both of the incentives granted under this Ordinance and the incentives under the related ordinance on persons with disability concurrently, but may avail of the incentives under either ordinance, at the option of the private entities or business establishments concerned;

SECTION 7. MONITORING MECHANISM. The Office of the Senior Citizens Affairs (OSCA) of the City of Dagupan shall:

- a. Monitor the proper implementation of this Ordinance to ensure the promotion and protection of the health, physical well-being, welfare, and safety of the senior citizens employed; and
- b. Recommend to the Office of the City Mayor, as the circumstances may warrant, to give due recognition and/or citation to those private entities, business establishments, or corporations within the City of Dagupan that dutifully supports the intent of this Ordinance by regularly employing or engaging the services of senior citizens for the sole and primary purpose of promoting their welfare and well-being.

SECTION 8. SEPARABILITY CLAUSE. If any provision of this Ordinance is declared unconstitutional or illegal by any court of competent jurisdiction, other parts or provisions hereof not affected shall continue to be in full force and effect;

SECTION 9. REPEALING CLAUSE. All ordinances, executive orders, and administrative issuances or part thereof which are inconsistent with the Ordinance are hereby repealed or modified accordingly.

SECTION 10. EFFECTIVITY CLAUSE. This Ordinance shall take effect fifteen (15) days after its publication in a local newspaper and the posting of the same in three (3) conspicuous public places within the city.

ENACTED UNANIMOUSLY.

COUNCILOR DENNIS C. CANTO

COUNCILOR TERESA T. COQUIA

DEAN BRYAN L. KUA

City Vice Mayor & Presiding Officer

ATTESTED:

RYAN C. RAVANZO

City Secretary

APPROVED:

MARC BRIAN C. LIM

City Mayor