

**[ REPUBLIC ACT NO. 7432, April 23, 1992 ]**

**AN ACT TO MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS  
TO NATION BUILDING, GRANT BENEFITS AND SPECIAL  
PRIVILEGES AND FOR OTHER PURPOSES.**

*Be it enacted by the Senate and House of Representative of the Philippines in Congress assembled:*

SECTION 1. *Declaration of Policies and Objectives.* — Pursuant to Article XV, Section 4 of the Constitution, it is the duty of the family to take care of its elderly members while the State may design programs of social security for them. In addition to his, Section 10 in the Declaration of Principles and State Policies provides: "The State shall provide social justice in all phases of national development." Further, Article XIII, Section 11 provides: "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 the people at affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women and children." Consonant with these constitutional principles the following are the declared policies of this Act:

- a. to motivate and encourage the senior citizens to contribute to nation building;
- b. to encourage their families and the communities they live with to reaffirm the valued Filipino tradition of caring for the senior citizens.

In accordance with those policies, this Act aims to:

1. establish mechanisms whereby the contribution of the senior citizens are maximized;
2. adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole;
3. establish a program beneficial to the senior citizens, their families and the rest of the community that they serve.

SEC. 2. *Definition of Terms.* — As used in this Act, the term "senior citizen" shall mean any resident citizen of the Philippines at least sixty (60) years old, including those who have retired from both government offices and private enterprises, and has an income of not more than Sixty thousand pesos (P60,000.00) per annum subject to review by the National Economic and Development Authority (NEDA) every three (3) years.

The term "benefactor" shall mean any person whether related to the senior citizens

or not who takes care of him/her as a dependent.

The term "head of the family" shall mean any person so defined in the National Internal Revenue Code.

SEC. 3. *Contribution to the Community.* — Any qualified senior citizen as determined by the Office for Senior Citizen Affairs (OSCA) may render his/her services to the community which shall consist of, but not limited to, any of the following:

- a. tutorial and/or consultancy services;
- b. actual teaching and demonstration of hobbies and income generating skills;
- c. lectures on specialized fields like agriculture, health, environmental protection and the like;
- d. the transfer of new skills acquired by virtue of their training mentioned in Section 4, paragraph d;
- e. undertaking other appropriate services as determined by the Office of Senior Citizens Affairs (OSCA) such as school traffic guide, tourist aid, pre-school assistant, etc.

In consideration of the services rendered by the qualified elderly, the Office for Senior Citizens Affairs (OSCA) may award or grant benefits or privileges to the elderly, in addition to the other privileges provided for under Section 4 hereof.

SEC. 4. *Privileges for the Senior Citizens.* — The senior citizens shall be entitled to the following:

- a. the grant of twenty percent (20%) discount from all establishments relative to utilization of transportation services, hotels and similar lodging establishment, restaurants and recreation centers and purchase of medicine anywhere in the country: *Provided*, That private establishments may claim the cost as tax credit;
- b. a minimum of twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals and other similar places of culture, leisure, and amusement;
- c. exemption from the payment of individual income taxes: *Provided*, That their annual taxable income does not exceed the property level as determined by the National Economic and Development Authority (NEDA) for that year;
- d. exemption from training fees for socioeconomic programs undertaken by the OSCA as part of its work;
- e. free medical and dental services in government establishment anywhere in the country, subject to guidelines to be issued by the Department of Health, the Government Service Insurance System and the Social Security System;
- f. to the extent practicable and feasible, 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 actual service.

SEC. 5. *Government Assistance.* — The Government shall provide the following