



Republic of the Philippines  
Province of Cavite

**CITY OF BACOR**

*Office of the Mayor*

**EXECUTIVE ORDER No. 50A-2023  
Series of 2023**

**AN ORDER ADOPTING THE IMPLEMENTING RULES AND  
REGULATIONS OF CITY ORDINANCE NO. 237-2022  
OTHERWISE KNOWN AS THE SENIOR CITIZENS AND  
PERSONS WITH DISABILITIES (PWD) EMPLOYMENT  
INCENTIVE ORDINANCE OF BACOR**

**WHEREAS**, Section 16 of R.A. No. 7160 provides that every local government unit shall exercise the powers expressly granted, those necessarily implied there from, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare...xxx;

**WHEREAS**, the Sangguniang Panlungsod enacted and passed City Ordinance No. 237- 2022 entitled, "The Senior Citizens and Persons with Disabilities (PWD) employment incentive Ordinance of Bacor.," with the intent to establish mechanisms whereby the contributions of the senior citizens and PWDs are maximized, to adopt measures whereby our senior citizens and persons with disabilities are assisted and appreciated by the community as a whole and to establish a program beneficial to the senior citizens and persons with disabilities, their families and the rest of community they served;

**WHEREAS**, the Office of the City Mayor, in coordination with the concerned departments/agencies, issued the above-mentioned Implementing Rules and Regulations that shall govern the City Ordinance No. 237-2022 otherwise known as "The Senior Citizens and Persons with Disabilities (PWD) employment incentive Ordinance of Bacor";

**NOW, THEREFORE, I, STRIKE B. REVILLA**, City Mayor of Bacor, Cavite by virtue of the powers vested in me by law, do hereby order for the adoption and implementation of the Implementing Rules and Regulations of City Ordinance No. 237-2022 herein attached.

**Section 1. Implementing Rules and Regulations (IRR).**

Attached herein is the Implementing Rules and Regulations of City Ordinance No. 237- 2022 which shall form part of this Executive Order. This shall be known as the **"Implementing Rules and Regulations of the Senior Citizens and Persons with Disabilities (PWD) Employment Incentive Ordinance of Bacor"**.

All affected offices and departments are hereby ordered to adopt the said implementing rules and regulations and be guided accordingly. Strict compliance and observance of all city government officials and employees to this IRR is hereby ordered.





Republic of the Philippines  
Province of Cavite  
**CITY OF BACOR**  
*Office of the Mayor*

**Section 2. Repealing Clause.**

All previously issued orders and directives inconsistent with any provision found herein shall be deemed repealed, revoked or amended accordingly.

**Section 3. Separability Clause.**

In the event that any provision found herein shall be judicially or administratively declared illegal or infirm, the remaining provisions shall remain in full force and effect.

**Section 4. Effectivity Clause.**

This Executive Order shall take effect immediately upon its signing and remain in full force and effect until repealed, revoked or amended accordingly.

**SO ORDERED.**

**Issued** this 3rd day of October 2023 in the City of Bacoor, Province of Cavite.

  
**STRIKE B. REVILLA**  
City Mayor

cc:  
Sangguniang Panlungsod  
Public Employment Services Office (PESO)  
City Administrator  
And all City Government offices/departments/units concerned



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EO No. 50A-2023

Page 2 of 2

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*Office of the Mayor*

**IMPLEMENTING RULES AND REGULATIONS**  
*Pursuant to City Ordinance No. 237-2022, Series of 2022*

**"THE SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWD)  
EMPLOYMENT INCENTIVE ORDINANCE OF BACOR"**

**RULE I**  
**General Provisions**

**SECTION 1. Title** – These Rules shall be known and cited as the Implementing Rules and Regulations (IRR) of City Ordinance No. 237-2022, Series of 2022, An Ordinance Providing Incentives to Business Establishments and Institutions That Will Hire Senior Citizens and Persons with Disabilities in the City of Bacoor, Cavite to be known as "The Senior Citizens and Persons with Disabilities Employment Incentive Ordinance of Bacoor" and Providing Penalties for Violations Hereof.

**SECTION 2. Purpose** – These Rules and Regulations are promulgated to prescribe the procedures and guidelines for the implementation of Bacoor City Ordinance No. 237-2022, Series of 2022 in order to achieve its objectives and facilitate compliance therewith.

**SECTION 3. Construction** – These Rules and Regulations shall be construed and applied in accordance with and in furtherance of the policies and objectives of the Ordinance. Any item not specified in the provisions will be construed in accordance with the prefatory clauses of the Ordinance.

**SECTION 4. Scope** – The Ordinance shall cover all business establishments, corporations, partnerships, sole proprietorships and other institutions duly registered as a business enterprise with the Business Permits and Licensing Office (BPLO) of the City of Bacoor, Cavite.

**SECTION 5. Implementing Agencies** – The lead implementing agencies, whose mandate shall commence upon the effectivity of the Ordinance, are the Public Employment Services Office (PESO) and the BPLO. These agencies shall, upon its request, be assisted by the Office of the City Accountant, Office of the City Treasurer, Office of the City Administrator and the Office of the City Legal Service for policy formulation or recommendation in relation to the implementation of this IRR.

**RULE II**  
**Policies and Objectives**

**SECTION 6. Declaration of Policy** – It is the declared policy of the City Government of Bacoor to:

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**E.O. No. 50A-2023 – IRR OF THE SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWD)  
EMPLOYMENT INCENTIVE ORDINANCE**

Page 1 of 6



SCAN ME





6.1 Recognize the rights of senior citizens and persons with disabilities to take their proper place in society and make it a concern of the family, community, and the local government;

6.2 Give full support to the improvement of the total well-being of the elderly and the persons with disabilities, and full participation in society, considering that senior citizens and persons with disabilities are integral part of Philippine society;

6.3 Motivate and encourage the senior citizens and persons with disabilities to contribute to nation building;

6.4 Encourage their families and the communities they live with to reaffirm the valued Filipino tradition of caring for them; and

6.5 Recognize the essential role of the private sector in the improvement of the welfare of senior citizens and persons with disabilities, and to actively seek their partnership.

**SECTION 7. Objectives** – It is the objective of the Ordinance to achieve the following:

7.1 To establish mechanisms whereby the contributions of the senior citizens and PWDs are maximized;

7.2 To adopt measures whereby our senior citizens and persons with disabilities are assisted and appreciated by the community as a whole;

7.3 To establish a program beneficial to the senior citizens and persons with disabilities, their families and the rest of the community they serve; and

7.4 To incentivize those business establishments that will help the City Government achieve these above-enumerated objectives.

**RULE III**  
**Definition of Terms**

**SECTION 8. Definition of Terms** – For purposes of these Implementing Rules and Regulations, these terms are defined as follows:

**8.1 Business Establishments** – Corporations, partnerships, or sole proprietorships engaged in the trade or delivery of goods and/or services to the public duly registered as a business enterprise with the Business Permits and Licensing Office (BPLO) of the City of Bacoor, Cavite;







Republic of the Philippines  
Province of Cavite

**CITY OF BACOR**

*Office of the Mayor*

**8.2 Casual Employees** – those engaged to perform activities which are NOT usually necessary or desirable in the usual business or trade of the employer;

**8.3 Contractual Employees** – those whose employment are fixed for a specific project or undertaking the completion or termination of which has been determined at the time of the engagement of the employee or where the work or service to be performed is seasonal in nature and the employment is for the duration of the season;

**8.4 Persons with Disabilities (PWD) or Disabled Persons** – Any resident of the City of Bacoor duly registered with PWD Office suffering from any condition or disease caused by a mental, physical, or sensory impairment that restricts their ability to perform an activity in the manner or within the range considered normal for a human being;

**8.5 Regular Employees** – those whose employment were engaged to perform activities which are usually necessary or desirable in the usual business or trade of the employer; and

**8.6 Senior Citizens or Elderly** – Individuals who are at least sixty (60) years old, residing in the City of Bacoor and duly registered with the Office of the Senior Citizen Affairs (OSCA).

#### **RULE IV**

#### **Incentives and Conditions**

**SECTION 9. Conditions** – To qualify for the incentives, the business establishments must comply with the following conditions:

9.1 It has no unpaid taxes or other accountabilities to the City Government;

9.2 It is compliant with existing City Ordinances and is not involved in any previous or pending suit against the City Government;

9.3 It has employed at least two (2) senior citizens or persons with disabilities residing in the City of Bacoor;

9.4 The period of employment of the senior citizens and PWDs is within the taxable period covered by the application for grant of the incentives; and

**E.O. No. 50A-2023 – IRR OF THE SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWD) EMPLOYMENT INCENTIVE ORDINANCE**

Page 3 of 6



SCAN ME





Republic of the Philippines  
Province of Cavite  
**CITY OF BACOR**  
*Office of the Mayor*

9.5 The senior citizens or PWDs were given the same terms of employment as their able-bodied employees as mandated by law, particularly Republic Act No. 9994 and Republic Act No. 7277.

**SECTION 10. Exemption** – Establishments with a total work force of not more than ten (10) employees or employments in positions that are managerial or highly technical in nature wherein no senior citizen or disabled person job applicant is qualified to fill up are exempted from compliance with the Ordinance.

**SECTION 11. Incentives for Employers** – To encourage the active participation of the private sector in promoting the welfare of senior citizens and disabled persons and to ensure gainful employment for qualified senior citizens and disabled persons, adequate incentives shall be provided to private entities which employ these qualified senior citizens and disabled persons. All business establishments that will comply with this Ordinance shall be entitled to the following incentives:

11.1 Private entities 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 Public Employment Services Office that such PWD are under their employ. **Provided, further,** that the PWD is accredited with the Persons with Disabilities Affairs Office, City Social Welfare and Development Office and City Health Office as to his disability, skills, and qualifications;

11.2 Private entities that shall employ senior citizens as employees, 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 provision of Section 34 of the National Internal Revenue Code (NIRC), as amended and the Revenue Regulations to be issued by the BIR and approved by the DOF; **Provided, however,** That such employment shall continue for a period of at least six (6) months; **Provided, further,** That the net annual income of the senior citizen does not exceed the poverty level for that year as determined by NEDA thru the NSCB;

11.2 Business establishments that improve or modify their physical facilities in order to provide reasonable accommodation for the senior citizen or disabled persons employees shall also be entitled to an additional deduction from their gross sales or gross receipts, equivalent to fifty percent (50%) of the direct costs of the improvements or modifications. This Sub-section, however, does not apply to improvements or modifications of facilities required under Batas Pambansa Bilang 344 (An Act to Enhance the Mobility of Disabled Persons by Requiring Certain Buildings, Institutions, Establishments and Public Utilities to install Facilities and Other Devices);

E.O. No. 50A-2023 – IRR OF THE SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWD)  
EMPLOYMENT INCENTIVE ORDINANCE

Page 4 of 6

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Province of Cavite  
**CITY OF BACOR**  
*Office of the Mayor*

11.3. Business establishments that employ senior citizens and disabled persons who meet the required skills or qualifications, as regular, contractual or casual employees, shall be entitled to a "preferred lane" in the renewal of business permits and other requirements to be accomplished before the Business Permits and Licensing Department;

11.4. Business establishments that employ senior citizens and disabled persons who meet the required skills or qualifications, as regular, contractual or casual employees, shall be entitled to recognition as "Strike sa Serbisyo partners" by the Public Employment Services Office in appreciation of their efforts to support the City of Bacoor's goals; and

11.5. Business establishments that employ senior citizens and disabled persons who meet the required skills or qualifications, as regular, contractual or casual employees, shall be entitled to a promotion in the City Government of Bacoor's social media platforms, through the City Information Office, as recognition of its active participation in the City of Bacoor's programs.

**SECTION 12. Application for the Incentive** – All qualified business establishments may submit its Notarized Application for Incentive indicating it has complied with the pre-conditions before the BPLO together with the proof of compliance as confirmed by the PESO.

**SECTION 13. Period of Review and Approval** – The BPLO has three (3) working days to review the Application for Incentive of the Business Establishment and to coordinate with PESO whether to grant the incentive.

The grant of incentive shall be communicated by BPLO not only to PESO but also with the City Information Office in order for the process of the incentive to be initiated by the said offices.

**SECTION 14. Management Prerogative** – The Ordinance shall not operate as an infringement of the business establishment owners' management prerogative duly recognized under the Labor Code.

**RULE V**  
**Penalties**

**SECTION 15. Who are liable** – Any business establishment that employs a senior citizen or PWD and does not give the latter the same terms of employment as its able-bodied employees as mandated by law shall be deemed to be a violation of this Ordinance.

**E.O. No. 50A-2023 – IRR OF THE SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWD)  
EMPLOYMENT INCENTIVE ORDINANCE**

Page 5 of 6

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Province of Cavite

**CITY OF BACOR**

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In like manner, those who hire the senior citizen or PWD without any intention to help achieve the objectives of this ordinance but rather, only for the purpose of applying for the incentive, shall also be deemed a violation of this Ordinance.

Moreover, all business establishments who shall be found to have committed a falsification or misrepresentation in the Notarized Application for Incentive shall be held liable in accordance with the prevailing criminal, civil and/or administrative laws.

In the same way, any employee of the city government or private person found to be acting in connivance, assisting or aiding a business establishment owner or employee to commit falsification or misrepresentation in the Notarized Application for Incentive shall likewise be held liable administratively, criminally or civilly before the proper court or quasi-judicial agency.

Additionally, the Mayor's Permit, Business Permit, and Sanitation Permit of the said establishment shall be suspended for at least thirty (30) days by the City Mayor. In the duration of the said suspension, the said establishment shall not be allowed to operate.

#### **RULE VI** **Final Provisions**

**SECTION 16. Separability Clause** – If for any reason or reasons, any provision in this IRR is declared invalid or unconstitutional by a court of competent jurisdiction, the remaining parts thereof not affected shall continue to be in force and effect.

**SECTION 17. Repealing Clause** – All existing Executive Orders, Memoranda, Circulars, Rules and Regulations inconsistent with the provisions of these Implementing Rules and Regulations are hereby repealed or amended accordingly.

**SECTION 18. Effectivity Clause** – This IRR shall take effect immediately upon its approval.

**E.O. No. 50A-2023 – IRR OF THE SENIOR CITIZENS AND PERSONS WITH DISABILITIES (PWD)  
EMPLOYMENT INCENTIVE ORDINANCE**

Page 6 of 6

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