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## A review of PWDs' labor, tax benefits

Yesterday, May 1, was Labor Day and April was Autism Awareness Month. For today's article, we will discuss Philippine laws geared toward the welfare and integration of persons with disability (PWDs). These laws seek to destroy social barriers that prejudice the rights of PWDs, especially in the workplace. The State, as *parens patriae*, endeavors equal treatment of individuals, disabled or not. However, whether such laws are properly implemented, or sufficient enough, is another story.

In 1992, the Philippines actually became one of the first countries in Asia to have a law outlining the rights and privileges of PWDs, through the enactment of Republic Act (RA) No. 7277 or the Magna Carta for Persons with Disabilities. Under the Magna Carta, a qualified disabled employee is entitled to the rights and privileges as that of an able-bodied person. This means qualified employees, whether abled or disabled, are subject to the same terms and conditions of employment. The Magna Carta also protects against discrimination in the work place, particularly in terms of job application, hiring, promotion, compensation and discharge of disabled employees. Further, the Magna Carta provides for the right of disabled persons to qualify as learners or apprentices, subject to the provisions of the Labor Code.

To encourage private sector participation in promoting PWD workers' rights, the Magna Carta grants incentives to private entities that employ PWDs either as regular employees, apprentices or learners. Said incentives include an additional deduction from gross income of 25 percent of the total amount paid as salaries and wages to disabled persons. To enjoy this incentive, the employer must secure an accreditation from the Department of Health (DOH), as to the type of disability of the disabled workers; Department of Labor and Employment (DOLE), as to their skills and qualification; and certification of employment of the accredited disabled workers from the concerned DOLE regional director.

In 2012, RA No. 10524 amended the Magna Carta and mandated that at least 1 percent of all positions in all government agencies, offices or corporations shall be reserved for PWDs. To ensure compliance, all government agencies are required to submit an annual report to the Civil Service Commission on the total number of positions reserved for PWDs and the total number of appointments made. Data provided by the DOLE, as of August 2017 showed 7,250 PWD workers have been employed in different government agencies, offices and corporations.

RA No. 10524 likewise encourages private corporations with more than one hundred employees to reserve at least 1 percent of all positions for PWDs. The DOLE said the private sector employs around 3,504 PWD workers as of June 2016. This requirement, though, is not mandatory; unlike the requirement imposed on government agencies and corporations. However, it is heartening to know that many companies in the Philippines, like the United Laboratories, Inc. and Lamoian Corporation, now consciously employ PWDs.

In addition to the rights and privileges discussed above, PWDs are also entitled to 20 percent discount on hotel accommodations, restaurants and recreation centers for the exclusive use and enjoyment of PWDs. PWDs shall also have 20 percent discount on admission fees in theaters, cinema houses, concert halls, circuses and carnivals.

The 20 percent discount also extends to medicines in all drugstores, which are for the exclusive use of the PWD, medical and dental services, including laboratory fees and professional fees of attending doctors in all private hospitals and medical facilities. Among others, the purchase of generic and branded medicine, food for special medical purposes, medical and assistive devices, professional fees of attending doctors, and cost of medical, dental and rehabilitation services shall also be exempt from value-added tax (VAT). At least 20 percent discount and VAT exemption shall similarly be given upon full payment of hospital bill of PWDs. Additionally, PWDs shall enjoy at least 20 percent discount on fare for domestic air and sea travel, public railways, skyways and bus fares.

To further foster inclusivity, private entities that improve or modify their physical facilities to accommodate PWDs are given additional deduction from their net taxable income equivalent to 50 percent of the direct costs of the improvements or modifications of facilities. The provision of special lanes and priority to PWDs are also encouraged in all commercial and government establishments.

The results of the 2010 Census of Population and Housing (CPH) report that about 16 per thousand, or 1.4 million of the population have disability. This figure will be updated with the conduct of the 2020 CPH by the Philippine Statistics Authority. With the large number of PWDs in the country, all kinds of support and assistance to PWDs are needed, especially in their integration in the mainstream of society as productive members of the work force. By providing equal opportunity for employment for both able and disabled, the State is manifesting its commitment not just to protect its marginalized sector, but also enable those hampered by their disabilities.