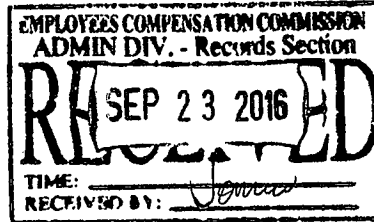




Republic of the Philippines  
**DEPARTMENT OF LABOR AND EMPLOYMENT**  
Intramuros, Manila



**MEMORANDUM**

**TO :** ALL HEADS OF BUREAUS, SERVICES, REGIONAL OFFICES  
AND ATTACHED AGENCIES

**RE :** APPROVED IMPLEMENTING RULES AND REGULATIONS OF  
REPUBLIC ACT NO. 10524

**DATE :** September 20, 2016

This is to furnish you copy of the approved Implementing Rules and Regulations (IRR) of Republic Act No. 10524, An Act Expanding the Positions Reserved for Persons with Disability (PWDs), Amending for the Purpose Republic Act No. 7277, as amended, otherwise known as the Magna Carta for Persons with Disability. This law requires that at least 1% of all positions in all government agencies, offices or corporations shall be reserved for PWDs. Provided, that private corporations with more than 100 employees are encouraged to reserve at least 1% of all positions for PWDs.

The said IRR has already been published in two (2) newspapers of general circulation, *The Manila Times and Philippine Daily Inquirer* dated **August 15, 2016 and September 1, 2016**, respectively. It took effect on September 16, 2016.

Please take note of the Duties and Responsibilities of All Government Agencies under Rule VII sections 11.1 to 11.4 and the specific Duties and Responsibilities of the Department of Labor and Employment under sections 16.1 to 16.9.

For your information and guidance.

  
**MARIA GLORIA A. TANGO**  
OIC - Undersecretary

Encl: As stated

**IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 10524  
(AN ACT EXPANDING THE POSITIONS RESERVED FOR PERSONS WITH DISABILITY,  
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7277, AS AMENDED, OTHERWISE KNOWN AS  
THE MAGNA CARTA FOR PERSONS WITH DISABILITY)**

Pursuant to Republic Act No. 10524 entitled "An Act Expanding the Positions Reserved for Persons with Disability," the following implementing rules and regulations (IRR) are hereby issued:

**RULE I  
PURPOSE AND CONSTRUCTION**

**Section 1. Purpose.** This Implementing Rules and Regulations (IRR) is promulgated to prescribe the procedures and guidelines for the implementation of Republic Act No. 10524 to facilitate compliance and achieve its objectives.

**Section 2. Construction.** This IRR shall be construed and applied in accordance with and in furtherance of the policies and objectives of Republic Act No. 10524. In case of doubt, the same shall be construed liberally and in favor of persons with disability.

**RULE II  
GENERAL POLICIES, OBJECTIVES AND COVERAGE**

**Section 3. General Policies and Objectives**

Recognizing the right of persons with disability to work on an equal basis with others and to participate fully into the mainstream of society, it is the aim of this IRR to provide persons with disability, equal opportunity for employment and equal remuneration for work of equal value. Towards this end, the State shall facilitate access of persons with disability to labor market information, capacity building programs, and wage employment.

**Section 4. Coverage**

This Rules and Regulations shall cover all government agencies and private corporations.

**RULE III  
DEFINITION OF TERMS**

**Section 5. Definition of Terms.** For purposes of this Rules and Regulations, these terms are defined as follows:

- a. **Positions in Government** – refer to all positions in the government including casual, and contractual positions.
- b. **Positions in Private Corporations**– refer to all positions in private establishments regardless of employment status.
- c. **Government Agency** – refers to any department, bureau, office, commission, administration, board, institute, state universities and colleges, government-owned or controlled corporations with original charter, whether performing government or proprietary function, or any other unit of the national government, as well as provincial, city or municipal government.
- d. **Private Corporation** – refers to business establishments. It also refers to private sector or private entities.
- e. **Persons with Disability (PWD)** – include those who have long term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others.
- f. **Qualified Person with Disability** – refers to an individual with disability who, with reasonable accommodations, can perform the essential functions of the employment position that such individual holds or desires. However, consideration shall be given to the employer's requirement as to what functions of a job are essential, and if an employer has prepared a written description before advertising or interviewing an applicant for the job, this description shall be considered evidence of the essential functions of the job.
- g. **Reasonable accommodation** means necessary and appropriate modification and adjustments not imposing a disproportionate or undue burden, where needed in a particular case, to ensure persons with disability the enjoyment or exercise on an equal basis with others of all human rights and fundamental freedoms.

This includes: 1) improvement of existing facilities used by employees in order to render these readily accessible to PWD; 2) modification of work schedules; 3) acquisition or modification of equipment or devices; 4) modifications of examinations, training materials or company policies, rules and regulations pertaining to hiring; and 5) provision of auxiliary aids and assistive devices, and other similar accommodations for PWDs.

- h. Qualification Standards (QS) in the government** – is a statement of the minimum qualifications for a position which shall include education, experience, training, and eligibility.
- i. Auxiliary Aids and Assistive Devices** include: 1) qualified interpreters or other effective methods of delivering materials to individuals with hearing impairments; 2) qualified readers, taped tests, or other effective methods of delivering materials to individuals with visual impairments; 3) acquisition or modification of equipment or devices; and 4) other similar services and actions or all types of aids and services that facilitate the learning process of persons with mental disability.
- j. Appointing Officer** – is the person or body authorized by law to make appointments in the Philippine Civil Service. For the private corporation, it is the Board or Chief Executive Officer or whoever is designated to make appointments of its employees.

**RULE IV  
EMPLOYMENT OF PERSONS WITH DISABILITY**

**Section 6. Equal Employment Opportunity**

Opportunity for suitable employment shall be open to all qualified PWDs. Efforts shall be exerted to provide qualified PWDs equal opportunity in the selection process based on qualification standards prescribed for an appointment to a position in government and requirements set by the employers in private corporations. No PWD shall be denied access to opportunities for suitable employment.

A qualified employee with disability shall be subject to the same terms and conditions of employment and the same compensation, privileges, benefits, fringe benefits, incentives or allowances as an employed able-bodied person.

A person with disability shall not be discriminated on the basis of disability with regard to all matters concerning all forms of employment, including conditions of recruitment, hiring and employment, continuance of employment, career advancement, and safe and healthy working conditions.

## **Section 7. Implementation of One Percent (1%)**

### **7.1 For Government Agencies**

At least one percent (1%) of all regular and non-regular positions in all government agencies shall be reserved for persons with disability.

Should there be a fraction in coming up with a sum of at least one percent (1%) of the total plantilla positions in a government agency, the same shall be considered as one (1) position reserved for persons with disability.

Government agencies that are currently employing PWDs with at least 1% of the total positions shall be considered compliant with this IRR. However, nothing in this rule shall prevent compliant government agencies from hiring more PWDs, nor shall allow them to diminish the number of currently employed and qualified persons with disability.

However, in cases where no qualified PWD applies for the available position, the concerned agency has the option to hire non-PWD applicant.

### **7.2 For Private Corporations**

Private corporations with more than one hundred (100) employees are encouraged to reserve at least one percent (1%) of all positions for PWDs. However, nothing in this rule shall prevent private corporations with less than 100 employees from hiring PWDs.

## **RULE V QUALIFICATION STANDARDS FOR GOVERNMENT AGENCIES AND PRIVATE CORPORATIONS**

### **Section 8. Qualification Standards for Government Agencies**

In the same manner that the fitness of an able-bodied applicant is first determined on the basis of qualification standards set for the subject position, the fitness of a PWD shall likewise be initially determined by the appointing officer on the basis of the qualification standards established for the position.

After a preliminary determination has been made that a PWD has met the requirements prescribed by the qualification standards for the subject position, said PWD shall be screened and evaluated by the Selection Board of the concerned agency.

PWDs appointed to non-career positions, including casual employees, must meet the requirements prescribed by the qualification standards except civil service eligibility, unless the

positions are covered by special laws such as Republic Act No. 1080 otherwise known as "An Act Declaring the Bar and Board Examinations As Civil Service Examinations."

In making an appointment of a PWD, the appointing officer shall always be guided by the Civil Service Rules and labor laws.

#### **Section 9. Qualification Standards for Private Corporations**

The fitness of a PWD shall initially 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 description of a position in its public advertisements for employment.

In employing PWDs, the appointing officer shall always be guided by the labor laws.

### **RULE VI INCENTIVES FOR PRIVATE CORPORATIONS**

#### **Section 10. Incentives for Private Corporations**

Private Corporations which are employing PWDs shall be entitled to incentives as stated under Section 8 (a) and (b) of Magna Carta for Persons with Disability.

- a) To encourage the active participation of the private sector in promoting the welfare of persons with disability, adequate incentives shall be provided to private entities which employ PWDs.
- b) 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 Department of Labor and Employment that such PWD are under their employ. Provided, further, that the PWD is accredited with the Department of Labor and Employment and Department of Health as to his disability, skills, and qualifications.

**RULE VII  
DUTIES AND RESPONSIBILITIES OF CONCERNED AGENCIES**

**Section 11. All Government Agencies shall:**

- 11.1 Review their existing Personal Services Itemization and Plantilla of Personnel approved by the DBM, GCG (for GOCCs), or Local Sanggunian (for LGUs) and submit to the Civil Service Commission (CSC) a list of all positions that may be reserved for PWDs within three (3) months from the effectivity of this IRR;
- 11.2 Post all vacant positions in three (3) conspicuous places and publish the same in the CSC Bulletin of Vacant Positions in the Government or in their respective official websites, newspaper and other job search website for at least ten (10) days, and at least 15 days for LGUs, indicating full details about the vacancy (position title, item number, full qualification standards required, and work station) and a statement that PWDs are encouraged to apply;
- 11.3 Comply with the provisions of Republic Act No. 7041 otherwise known as "An Act Requiring Regular Publication of Existing Vacant Positions in Government Offices, Appropriating Funds Therefor, and For Other Purposes"; and
- 11.4 Submit every 15<sup>th</sup> of January of the following year an annual report on the total number of positions reserved for PWDs and the total number of appointments made thereto to the Civil Service Commission. The said annual report shall be accompanied by certified true copies of appointments of PWDs made during the year, if any.

**Section 12. The National Council on Disability Affairs (NCDA) shall:**

- 12.1 In coordination with CSC and DOLE, through the Sub-Committee on Training Employment and Livelihood, take the lead role in ensuring that at least one percent (1%) of all positions in all government agencies is reserved for PWD;
- 12.2 Consolidate and analyze the data on employed PWDs coming from DOLE and CSC and maintain a data base that is transparent and accessible to all PWDs;
- 12.3 In partnership with concerned government agencies and non-government organizations, strengthen the referral services to ensure availability of data to stakeholders and services to PWD including provision of assistive devices; and
- 12.4 Initiate in coordination with concerned agencies and PWD groups, the review of RA 10524 and recommend to Congress the repeal or amendment of this law.

**Section 13. The Civil Service Commission (CSC) shall:**

- 13.1 Develop a mechanism to enhance the opportunities for PWD employees to take qualifying examinations towards career advancement to qualify him/her for future promotions; and
- 13.2 Formulate and implement a monitoring scheme to provide regular and up-to-date information on the progress of implementation of this rules and regulations in government agencies.

**Section 14. The Department of Social Welfare and Development (DSWD) shall:**

- 14.1 Strengthen its National Vocational Rehabilitation Centers (NVRCs) and Area Vocational Rehabilitation Centers (AVRCs) to enhance the employability of PWD;
- 14.2 Refer trained PWDs thru their NVRCs and AVRCs for job placement; and
- 14.3 Provide auxillary aid to trained PWDs that will facilitate their employment.

**Section 15. The Bureau of Internal Revenue (BIR) shall:**

- 15.1 Enforce Section 4 of Rule II in the IRR of RA 7277:
  - 15.1.a. Private entities that employ PWDs who meet the required skills or qualifications either as a regular employee, apprentice or learners 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; and
  - 15.1.b. Private entities that improve or modify their physical facilities in order to provide reasonable accommodation for PWDs shall be entitled to an additional deduction from their net income, equivalent to fifty percent (50%) of direct cost of the improvements or modifications. This Section, however, does not apply to improvements or modifications of facilities required under B.P. Blg. 344.
- 15.2 In partnership with DOLE, NCDA, DOH, and National Anti-Poverty Commission-Persons with Disability Sectoral Council (NAPC-PWDSC) develop and adopt a simplified system for providing tax incentives to encourage Private Corporation to employ PWDs.



**Section 16. The Department of Labor and Employment (DOLE) shall:**

- 16.1 Develop an award system and regularly publish the private corporations which employ PWDs, to encourage active participation of the private sector in promoting the welfare of and ensure gainful employment for qualified PWDs;
- 16.2 Through the Phil-Job.Net, publish job vacancies for PWDs, develop and maintain a registry of qualified PWDs;
- 16.3 Develop and implement competency based training programs that will enable the PWDs to compete on an equal basis with others for employment, assess and certify PWD as to their skills competency and qualification;
- 16.4 Assist the workers with occupational disability through rehabilitation services to enable their return to employment;
- 16.5 In coordination with the Local Government Units (LGUs), Private Corporations and Public Employment Service Office (PESO), facilitate access of PWDs to employment opportunities through the conduct of job fairs, career guidance, job coaching and other employment facilitation services. Express lanes and DOLE focal person to assist PWD applicants shall be made available during job fairs;
- 16.6 Monitor the status of implementation in private corporations, issue certification to private corporations employing PWDs in accordance with Section 8 of RA 7277, maintain a databank of PWDs employed in the private sector, and submit annual reports to NCDA on employed PWDs and employers hiring PWDs on or before the 15th of January;
- 16.7 At the national level, convene quarterly meetings of the Sub-Committee on Training, Employment and Livelihood to assess progress of the implementation of RA 10524;
- 16.8 Implement and sustain awareness raising campaign for the employment of the PWDs and advocate to private establishments which employ PWDs to submit annual report to its Regional Office where the establishment is located; and
- 16.9 In partnership with DSWD, non-government organizations and peoples' organizations with concerns on PWDs, develop a Transition to Work Program, a comprehensive design to facilitate the employment of qualified PWDs.

**Section 17. The Department of Health (DOH) shall:**

17.1 Through its regional hospitals, medical centers, and specialty hospitals, issue a certification duly signed by licensed government physician for non-obvious disabilities such as psychosocial, learning, mental/intellectual, visual and hearing disabilities.

**Section 18. The Governance Commission for Government Owned or Controlled Corporations (GCG) shall:**

18.1 Monitor compliance of government owned and controlled corporations (GOCCs) under its jurisdiction to the provision on 1% employment of PWDs; and

18.2 Submit annual report to NCDA as to the compliance of covered GOCCs to this IRR every 15<sup>th</sup> of January of the following year.

**Section 19. The Department of the Interior and Local Government (DILG) shall:**

19.1 Issue Memo Circular for compliance of local government units;

19.2 Conduct information dissemination of this rules and regulations through its Regional Offices; and

19.3 Submit annual report to NCDA on the compliance of LGUs to the 1% employment provision every 15<sup>th</sup> of January of the following year.

**Section 20. The Local Government Units (LGUs) shall:**

20.1 Reserve at least one (1%) of all positions in LGUs and submit to CSC report of compliance copy furnished DILG;

20.2 Provide reasonable accommodation and capacity building programs to PWDs;

20.3 Establish Persons with Disability Affairs Office (PDAO) as provided for under RA10070 to accelerate employment of PWD; and

20.4 Through the Provincial, City, or Municipal Health Office, issue a certification duly signed by a licensed government physician for non-obvious disabilities such as psychosocial, learning, mental/intellectual, visual and hearing disabilities, based on corresponding clinical abstract.

**RULE VIII  
MONITORING AND REPORTORIAL DUTIES**

**Section 21. Monitoring**

All government agencies shall be responsible in monitoring compliance of all the offices/ attached units under its jurisdiction/supervision on the requirement of reserving at least one percent (1%) of all positions for PWDs.

The CSC shall monitor compliance of all government agencies under its jurisdiction. If there is a complaint with regards to discrimination of PWD, the CSC shall take appropriate action.

**Section 22. Reportorial Duties**

All government agencies shall be responsible for submitting reports to the CSC.

The accomplishment report which shall include data on the number of PWDs employed, status of employment, position occupied and other pertinent data gathered by the DOLE and CSC shall be submitted to NCDA on or before every 15<sup>th</sup> day of January. Upon request of an interested party, the report shall be made available by the concerned agencies.

A centralized database system shall be maintained by the NCDA for consolidation and analysis of all the gathered data/report on employed PWDs.

**RULE IX  
FUNDING**

**Section 23. Funding**

All government agencies shall allocate a certain amount from their respective annual budget, for the implementation of this law and its IRR, subject to the usual government accounting and auditing rules and regulations.

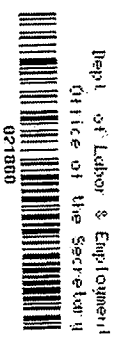
**RULE X  
FINAL PROVISIONS**

**Section 24. Separability Clause**

If any part or provisions of this IRR is declared to be invalid or unconstitutional, the other parts or provisions not affected shall remain in full force and effect.

**Section 25. Effectivity**

This IRR shall take effect fifteen (15) days after its complete publication in two (2) national newspapers of general circulation.



*[Signature]*  
**HON. ROSALINDA DIMAPILIS-BALDOZ**  
Secretary  
Department of Labor and Employment

*[Signature]*  
**HON. CORAZON "DINKY" JULIANO-SOLIMAN**  
Secretary  
Department of Social Welfare and Development

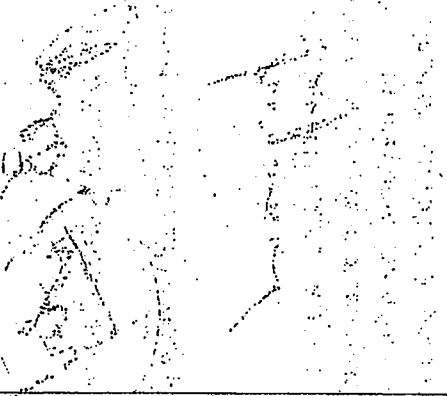
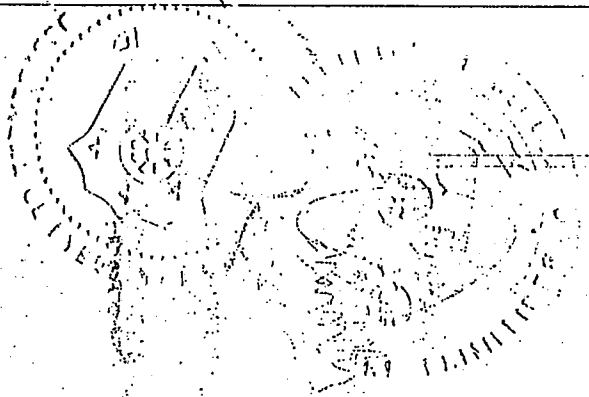
*[Signature]*  
**HON. JANETTE P. LORETO-GARIN, M.D., MBA-H**  
Secretary  
Department of Health

*[Signature]*  
**HON. MA ANGELA E. IGNACIO**  
Officer-in Charge and Commissioner  
Governance Commission for Government-Owned or Controlled Corporations

**HON. KIM S. JACINTO-HENARES**  
Commissioner  
Bureau of Internal Revenue

*[Signature]*  
**HON. CARMEN REYES ZUBIAGA**  
Acting Executive Director  
National Council on Disability Affairs

*[Signature]*  
**HON. ALICIA dela ROSA-BALA**  
Chairperson  
Civil Service Commission



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