

RA 9994 (Expanded Senior Citizens Act) Law Implementation and its Relation among Business Establishments in Maniki, Kapalong, Davao del Norte, Philippines

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ABSTRACT: This is a descriptive statistical analysis, the study that seeks into the extent of R.A 9994 (Expanded Senior Citizens Act): Law Implementation and Its Relation among Business Establishment in Maniki, Davao del Norte. Conducted from June 2017 to December 2017, there were 375 total numbers of respondents. This study would answer the following sub-problems: What is the extent of the implementation of R.A 9994 in terms of 20% discount, tax exemption and professional fees exemption. What is the level of effect among selected business establishments in Maniki, Davao del Norte in terms of sales, accommodation and product positioning? The significant difference on the implementation among selected business in Maniki, Davao del Norte in terms of sex and awareness of the law social status. The objective of this study was to find out the extent of R.A 9994 (Expanded Senior Citizens Act) Law implementation among Business Establishments in Maniki, Davao del Norte and what the relation of this to its sustainability is. The instrument in accumulating the data needed in the study was a questionnaire structured by the researchers. Data were analyze and interpreted using mean, Pearson r, percentage and T-test. The summary of the findings revealed that the indicator of the independent variable which was the discounts had the highest overall mean. The result emphasized that this indicator was well implemented. On the other hand, the indicator that had the lowest mean was the professional fees exemption which means that this indicator is not that well implemented. The conclusions and recommendations given by the researchers was based and related to each other. The researcher make sure that all data's and information's in this business research was reliable and accurate. The results presented the indicator namely discount had the highest descriptive rating. Therefore, they should be aware and exercise their rights to avail discounts for the goods and services they purchased. The result shown the indicator sales has the highest descriptive rating which mean that sales are really affected because of discounts. Meanwhile, in order of it to recover the decrease in sales, business establishments should separate this transaction between these senior citizens because as what have been stated in law- it is tax deductible. The results presented is really affecting the sales and income of the business establishments which descriptive rating is moderate, they should ask form OSCA some sort of copies regarding this law in order for them to mitigate the deduction of their sales because it is stated in the law on how businesses can still their sales.

Keywords: Expanded Senior Citizen Act (R.A 9994), Effect on Business, Davao del Norte, Philippines

I. INTRODUCTION

1.1 Background

In Canada, the population is experiencing three demographic upheavals globalization, urbanization and population ageing. The acceleration of Canada's ageing process and the subsequent number of seniors is expected to increase dramatically over the next 25 years. Today one in every seven citizens is over the age of 65 years old. While the total numbers of older people is undeniably so is the shift in expectations of the next generation of seniors and the life

transition points such as retirement. 2011 marked the year when Canadians born in the first demographic birth boom (often referred to as baby boomers) reached 65 years of age (Current and Emerging Issues in Ageing, 2012).

It appears that a lot remains to be done as regards the proper implementation of the Senior Citizens Law. For all the publicity that only recently was focused on the subject of valid and acceptable identification documents covering the elderly, some establishments, including respectable medical institutions, continue to make life difficult by insisting on their own interpretation of the law. Ignorance or bull-headed stubbornness is the only possible explanation for their unacceptable actions (Farolan, 2013).

In Davao City, Pates (2014) of Sunstar Super Balita stated that a senior citizen has a variety of concerns when it comes to health. As people grow older, many health problems more likely to occur, including problems that affect the body and mind. Some of these problems are unavoidable. Becoming a senior citizen does not doom someone to a life of health problems. It seems that many problems are arising in implementing the law which regulates the rights of senior citizens. The researchers have tried to find out why these businesses find themselves hard in implementing the law.

It is in this premise that the researchers come up with the study. It is hoped to arrive at a concept that will lead to great help to understand the importance of R.A 9994 (Expanded Senior Citizen Act) law implementation and its relation among business establishments. Thus, this study filled the gap to those previous studies conducted since no study doing was covering the same variables stated above in the Philippines particularly in Maniki, Kapalong, Davao del Norte. Similarly, this research study aimed to contribute to the overgrowing array of literature and the new paradigm which hoped to give new development towards enhancement meaningful to the new knowledge in particular.

The main purpose of the study is to evaluate the implementation of RA 9994 (Expanded Senior Citizen Act) affects the income of every business. What is the extent of the implementation of RA 9994 in terms of discount, tax exemption, and professional fees exemption? The level of effect among selected business establishments in terms of sales, accommodation, and product positioning. To test if there is a significant difference on the implementation of R.A 9994 in terms of sex; awareness of the law; and social status. Finally, if there is significant relationship between R.A 9994 and the implementation among business establishments in Maniki, Kapalong, Davao del Norte, Philippines.

1.3 Research Hypothesis

The hypothesis were tested at 0.05 level of significance. There was no significant difference in implementing R.A 9994 when analysed to sales, accommodation, product positioning. There were no significant difference on the effect among business establishments when analysed according sex, awareness of the law; and social status. There is no significant relationship between R.A 9994 (Expanded Senior Citizen Act) Law implementation and the relation among business establishments in Maniki, Kapalong, Davao del Norte, Philippines.

II. LITERATURE REVIEW

Theories, concept, and propositions relevant to this study are discussed in this section to provide strong framework of the reference about the dependent and independent variables under this study. The independent variable of the study is R.A 9994 (Expanded Senior Citizen Act) with the following indicators: discount; tax exemptions; and professional fee exemption. The dependent variables is effect among business establishments with the following indicators such as: sales; awareness of the law; and social status. Lastly, the moderating variable of senior citizen act in terms of sex is also observed.

2.1 R.A 9994 (Expanded Senior Citizens Act): Law Implementation. Reformina (2013) stressed that the implementation of the law in some establishments are not that strict. Hence, some businesses are being sued to the court for this violation. The refusal of the establishment to grant the 20% discount to the senior citizen held them liable for the violation of the said provision. Torrevillas (2012) pointed out that the Seniors Legacy Organization (SELO) was established right after from the implementation of the said legislation. The said organization was organized by the former Resource Speaker Congressman Benny Abante. This organization aimed to enlighten about the range of benefits that the law had in store for senior citizen.

2.1.1 Discount is granted to the senior citizens whose usage for electricity consumed of up to 100 kilowatt hours for 5% discount. Further, most companies adjust their price to reward the customers for certain responses, such as early payment of bills, volume of purchases, and off-season buying. These price adjustments are called discount. (Kotler, 2010).

2.1.2 Tax exemption. There are several new tax measures pending in Philippine congress that seek to increase revenues from direct and indirect taxes that would provide the government with more space to finance its developmental goals. The government could also consider simplifying the tax structure in term of reducing the number of rates with any given tax exposed like excise taxes, different rates for different types of passive income, and reducing the number of exemptions like exemptions in under the expanded senior citizen act. (Manasan, 2010).

2.1.3 Professional fees exemptions. Busbin (2013) professionals in health care promotions repeatedly assert that many senior citizens are interested in programs that will help them stay healthy and independent. Yet, specific factor which either contribute to or hinder health program participation have not been systematically examined. Low cost services for senior citizen were provided.

2.2 Effect among Business Establishments. According to section 7 of IRR 7-2010, the cost of discount incurred by these establishments shall be allowed as a deduction from gross income for the same taxable year that the discount is granted, provided that the amount of sales reported for tax purposes is the undiscounted selling price and not the amount of sales net of the discount. In effect, the discount granted shall be treated as ordinary and necessary expenses deductible from the gross income of the seller falling under category of itemized deductions (Palad, 2015).

2.2.1 Sales. Kotler (2012) define sales as the process of persuading customers to purchase the company's product or services. In the strictest sense, sales can be considered part of promotion in the four P's of marketing which is the price, place, product, and promotion. According to Hersay and Blanchard the theory that selling is a high task relationship. The leader provides both directive and supportive behaviour and tells the followers that, how when and where to do task at the same time provides support to them (Mosura, 2012).

2.2.2 Product positioning. According to Hooley, (2010) product positioning is the end designing the company's offering and image, so that they occupy a meaningful and distinct competitive position in the target markets minds. Product positioning starts with a product. But, positioning is not what you do a product. Is what you do to the mind of the prospect?

III. RESEARCH METHOD

3.1 Research Design. This study used quantitative approach to quantify data and generalized results from a sample to the population of interest - usually a large number of cases representing the population of interest, randomly selected respondents. This study is a descriptive correlational type of the research for it describes the future of the situation and diagnosis a certain phenomenon comprises of collecting data to determine whether and what extent of relationship exist between two or more quantifiable variables. The study was descriptive which was undertaken to ascertain and be able to describe the characteristics of variables interest in situation, and analytical base on quantitative data. This was based on the views of respondents to make conclusions and recommendations. Descriptive correlation research design is used to verify formulated hypothesis that refer to the present situation in order to interpret and clarify it. In this study, the descriptive correlation research method was used so as to identify the law implementation of R.A 9994 (Expanded Senior Citizens Act) and its relation among business establishments in Maniki, Kapalong Davao del Norte.

3.2 Research Locale. This study was conducted in the Local Government of Kapalong, Davao del Norte, Philippines. The LGU is located at Barangay Maniki, Poblacion which is the capital barangay and seat of government of the municipality. Geographically, it is situated along the Northwestern part of the Province of Davao del Norte. The town was founded in July 8, 1948, from the Municipal District of Tagum, which was formed in 1918. It was one of the oldest towns in Davao del Norte Province. It is bounded on the North by the Province of Agusan del Sur, on the South by the municipalities of Asuncion and Sto. Tomas, on the East by the Municipality of Asuncion and on the West by the Municipality of Talaingod and province of Bukidnon. It is approximately 22.5 kilometres away from Tagum City, the capital of the province and 77.5 kilometres from Davao City.

3.3 Population and Sample. The respondents of the study are the senior citizens registered in the OSCA Maniki, Kapalong and the businesses registered in the business bureau of the Municipality of Kapalong, Davao del Norte.

3.4 Research Instrument. The survey questionnaire was used as the main data gathering instrument in order to assess the level of the implementation of R.A 9994 in relation to business establishments in Maniki, Kapalong, Davao del Norte. This survey will be compromised of questions which will be related to the owners/operators perception in

connection in the study. The questionnaire was divided into two major parts. The first set, researchers make questionnaire on the law implementation of R.A 9994 (Extended Senior Citizens Act) which composes of (15) questions. Those in Independent Variables, the discount (20%) indicator has five (5) questions, the Tax exemption indicator has five (5) questions and the Professional Fees Exemption has five (5) questions. The second set was for dependent variable where researchers ask the perception of the business establishment owners about their business and how the implementation of the law affects their business. It has four (4) questions, which in Dependent Variables, the Sales indicator has two (2) questions, the Accommodation indicator had one (1) question and the product positioning indicator has only one (1) question. In this research, quota sampling technique was used in the dependent variable wherein the total numbers of respondents are chosen at the event of collecting relevant data to the study. While, in the dependent variable the total number of respondents were accounted by using the computation of Slovin’s Formula.

3.5 Statistical Tools. The researchers used the following statistical tools at 0.05 level of significance. **Percentage.** It is a display of data that specifies the percentage observation of that existence for each data point or grouping of data points. This is use to determine the percentage of the distributions of the correspondents. **Mean.** It is an average in which each quantity to be average is assigned a weight. This weighting determined the relative importance of each quantity on the average. This was employed the R.A 9994 (Expanded Senior Citizen Act); Law implementation and its effect among business establishments. Specifically to answer the statement of the problems, numbers 1.1, 1.2, 1.3, 2.1 and 2.2. **Analysis of Variance.** It is a collection of statistical model uses to analyze the difference between group means and their associated procedures. This was applied in the determination of the respondents on the impact of R.A 9994 (Expanded Senior Citizen). Specifically to answer the statement of the problem numbers 3.2, 3.3, 4.2 and 4.3. **Pearson r.** It is use to demonstrate two variables are correlated or related to each other. This was applied in order to determine the degree of relationship between events, R.A 9994 (Expanded Senior Citizen Act). Specifically to answer the statement of the problem number 3.1 and 4.1.

IV. RESULTS & DISCUSSION

This chapter presents the gathered data and its analysis. The discussion includes the extent of R.A. 9994 (Expanded Senior Citizens Act): Law implementation and its effect among business establishments in Maniki, Kapalong, Davao del Norte, Philippines.

Table 2

R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Discounts.

Discount		
Questions	Mean	Description
1. Availed discounts in public utility vehicles.	4.08	High
2. Availed discounts in buying medicines.	3.99	High
3. Availed discounts in all restaurants.	3.50	High
4. Availed discounts in all profession-based business clinics.	2.95	Moderate
5. Availed discounts in all service rendered by business establishments.	2.79	Moderate
Overall mean	3.46	High

Discount. Table 2 presents the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments Maniki, Kapalong, Davao del Norte. In terms of discount, as illustrated, item number 3, “Availed discounts in all restaurants” has a mean of 3.50; item number 2, “Availed discounts in buying medicines” has a mean of 3.99; item number 1, “Availed discounts in public utility vehicles” and has a mean of 4.08. These items are on the high level. Item number 5, “Availed discounts in all service rendered by business establishments” has a mean of 2.79; item number 4, “Availed discounts in all profession-based business clinics” has a mean of 2.95. These items are on the moderate level.

With all the items indicated, item number 1; “Availed discounts in public utility vehicles” got the highest mean of 4.08. The overall mean is 3.46 which have a descriptive equivalent of high. This implies that the extent of

implementing the law of senior citizens among business establishments in terms of discounts is much implemented. The results explain that the business establishments in Maniki, Kapalong, Davao del Norte are strictly implementing the 20% Discount of senior citizen.

Table 3

R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Tax Exemption.

Tax Exemption

Tax Exemption		
Questions	Mean	Description
1. Availd exemption from VAT in all purchase of commodities.	3.69	High
2. Availd exemption from VAT in all purchase of medicines.	3.93	High
3. Availd exemption from VAT in all services rendered.	2.78	Moderate
4. Availd exemption from realty tax.	1.68	Very Low
5. Availd exemption from payment of income tax.	1.70	Very Low
Overall	2.76	Moderate

Tax Exemption. Table 3 presents the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Tax Exemption. Items which have high descriptive ratings are the following: item number 1, “Availd exemption from VAT in all purchase of commodities” has a mean of 3.69; and item number 2, “Availd exemption from VAT in all purchase of medicines” has a mean of 3.93. Item number 3, “Availd exemption from VAT in all services rendered” has a mean of 2.78. This item is on the moderate level. While the rest of the items have very low descriptive ratings: item number 4, “Availd exemption from realty tax” has a mean of 1.68; and item number 5, “Availd exemption from payment of income tax” has a mean of 1.70.

This indicator obtains an overall mean of 2.76 with a descriptive equivalent of moderate. This implies that the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Tax Exemption is fairly implemented. This result reflects that some business establishments in Maniki, Davao del Norte implement the tax exemption of every senior citizen in every goods purchase.

Table 4

R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Professional fees Exemption.

Professional Fees Exemption

Professional Fees Exemption		
Questions	Mean	Description
1. Availd free dental examination.	2.54	Low
2. Availd free medical services.	2.78	Moderate
3. Availd exemption from training fees.	1.78	Very Low
4. Availd free from any bills in private hospitals.	1.87	Low
5. Availd free from any charges in outpatient clinics.	1.93	Low
Overall	2.18	Low

Professional fees Exemption. Table 4 presents the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Professional fees Exemption. Most of the items are in low descriptive ratings. These are the following; item number 1, "Availed free dental examination" has a mean of 2.54; item number 4, "Availed free from any bills in private hospitals" has a mean of 1.87; and item number 5, "Availed free from any charges in outpatient clinics" has a mean of 1.93. Item number 3, "Availed exemption from training fees" has a mean of 1.78 which descriptive rating is very low. Among these number items only item number 2, "Availed free medical services" has a mean of 2.78 which descriptive item is moderate.

Profession-based businesses in Maniki, Kapalong, Davao del Norte are not fully implementing the rights of every senior citizen. This indicator has obtained an overall mean of 2.18 with a descriptive equivalent of low. This means that the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte in terms of Professional fees Exemption is less implemented.

Table 5

Summary on the Extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte.

SUMMARY		
Indicator	Mean	Description
Discount	3.46	High
Tax Exemption	2.76	Moderate
Prof Fee Exemption	2.18	Low
Grand Mean	2.80	Moderate

Legend:

Weight	Description
4.20 - 5.00	Very High
3.40 - 4.19	High
2.60 - 3.39	Moderate
1.180 - 2.59	Low
1.00 - 1.79	Very Low

Summary on the Extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte. Table 5 shows the summary on the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments. The first indicator is describes as high: discount with 3.46. Tax exemption has a mean of 2.76 which descriptive equivalent of moderate. Professional fee exemption has obtains 2.18 with a descriptive equivalent of low. Among the indicators, discount posted the highest mean of 3.46. Indicators posted the grand mean of 2.80 with a descriptive equivalent of moderate. This implies that the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte is fairly implemented. Results reflect that business establishments tend to give discounts to senior citizens rather than any special privilege of them like tax exemption and professional fees exemption.

Table 6

The Summary on the Effect of Law Implementation of Business Establishments

Indicator	Mean	Description
Sales	7,355.77	Moderate
Accommodation	6,274.04	Moderate
Product Positioning	5,192.31	Moderate
Grand Mean	P6,274.00	Moderate

Legend:

Weight	Description
Above 20,000	Very High
From 10,000 – 20,000	High
From 5,000 – 10,000	Moderate
From 1,000 – 5,000	Low
Below 1,000	Very Low

Level of Effects to the Business Establishments in terms of Sales

Table 6 presents the level of Effect of Law Implementation of Business Establishments in terms of sales. It is clearly emphasize that a total of P 7,355.77 is being deducted to sales in a form of discounts to senior citizens every month which descriptive equivalent of moderate. In the same table, it also presents the level of Effect of Law Implementation of Business Establishments in terms of accommodation. It reflects that a total of P 6,274.04 is being incur by the business for the accommodation of senior citizens every month which descriptive equivalent of moderate. In the table above, presents the level of Effect of Law Implementation of Business Establishments in terms of product positioning. It shows that a total of P 5,192.31 is being incurs by the business for the positioning of their products to the senior citizens which descriptive equivalent of moderate. It is clearly states that the grand mean of P 6, 274 which implies the level of effect of Law Implementation of Business Establishments is moderate. It means that the level of effect is fairly affected.

Table 7

The Significant Difference on the Extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte when Grouped According to Sex.

Sex	Mean	p-value	Significance Level	Decision
Male	2.77	0.07115	0.05	Ho not rejected
Female	2.83			

The table 7 presents the data on the test of significant difference on the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte when Grouped According to Sex. For the male section, it obtains a mean of 2.77. While for the female section, it obtains a mean of 2.83. The result of their mean is in parallel to the number of respondents being interviewed. The difference on the extent of the implementation of the law is tested using the p-value. Data shows that the computed p-value is 0.07115 at 0.05 level of significance.

Therefore, there is no significant difference on the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte when Grouped According to Sex does not vary significantly.

Table 8

The Significant Difference on the Extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte when Grouped According to Social Status

Age	Mean	p-value	Significance Level	Decision
Lower Class	2.89	0.2663	0.05	Ho not rejected
Middle Class	2.76			
Upper Class	2.91			

The table 8 presents the data on the test of significant difference on the extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte when grouped according to social status. The senior citizens that belong to lower class has a mean of 2.89; senior citizens that belong to middle class has a mean of 2.76; and senior citizens that belong to upper class has a mean 2.91. The difference on the extent of the implementation of the law is tested using the p-value. Data shows that the computed p-value is 0.2663 at 0.05 level of significance. Therefore, there is no significant difference on the extent of R.A. 9994 (Expanded Senior Citizens Act): law implementation and its effect among business establishments in Maniki, Kapalong, Davao del Norte when grouped according to social status does not vary significantly.

Table 9

The Summary on the Effect of Law Implementation of Senior Citizens when Grouped According to Sex

Sex	Mean	p-value	Significance Level	Decision
Male	6,197.75	0.467	0.05	Ho not rejected
Female	6,350.25			

Legend:

Weight	Description
Above 20,000	Very High
From 10,000 - 20,000	High
From 5,000 - 10,000	Moderate
From 1,000 - 5,000	Low
Below 1,000	Very Low

The table 9 shows the summary on the effect of law implementation of senior citizens when grouped according to sex. For the male senior citizens, it obtain a mean of 6,197.75 which indicates a moderate level; and for the female senior citizens, it obtain a mean of 6,350.25 which also indicates a moderate level. The difference on the extent of the implementation of the law is tested using the p-value. Data shows that the computed p-value is 0.467 at 0.05 level of significance.

Table 10

The Summary on the Effect of Law Implementation of Senior Citizens when Grouped According to Social Status

Age	Mean	p-value	Significance Level	Decision
Lower Class	6,158.28	0.6004	0.05	Ho not rejected
Middle Class	5,992.64			
Upper Class	6,671.08			

Legend:

Weight	Description
Above 20,000	Very High
From 10,000 - 20,000	High
From 5,000 - 10,000	Moderate
From 1,000 - 5,000	Low
Below 1,000	Very Low

The table 10 presents the summary on the effect of law implementation of senior citizens when grouped according to social status. The senior citizens that belong to lower class has a mean of 6,158.28 which descriptive equivalent of moderate; senior citizens that belong to middle class has a mean of 5,992.64 which descriptive equivalent of moderate; and senior citizens that belong to upper class has a mean of 6,671.08 which also has a descriptive

equivalent of moderate. The difference on the extent of the implementation of the law is tested using the p-value. Data shows that the computed p-value is 0.6004 at 0.05 level of significance.

Table 11

The Relationship between the Extent of R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte.

Variable	Mean	r-value	p-value	Significance Level	Decision
RA 9994 Implementation(X)	2.80	0.0847	0.0021	0.05	Ho Rejected
Effects(Y)	P6,274.00				

The test on the significant relationship between the R.A. 9994 (Expanded Senior Citizens Act): Law Implementation and Its Effect among Business Establishments in Maniki, Kapalong, Davao del Norte is reflected in table 11. It is shown in the table that there is a significant relationship between the two variables. As a result, the null hypothesis is rejected. This means that the obtained correlation coefficient is significant. Therefore, this result substantiates the extent of R.A. 9994 (Expanded Senior Citizens Act): law implementation and its effect among business establishments in Maniki, Davao del Norte are related.

CONCLUSION

This chapter sums up the findings, conclusions of the study.

Summary of the findings. After the data has been analyzed and interpreted the following summary findings are presented to answer to the following questions raised on the first chapter of this study; R.A. 9994 (Expanded Senior Citizens Act) is categorized into discount, tax exemption and professional fee exemption. Among these indicators, discount got the highest weighted average mean of 3.46 with a descriptive equivalent of high. Next with it is the tax exemption which mean is 2.76 with a descriptive equivalent of moderate. And lastly, is the professional fee exemption which mean is 2.18 with a descriptive equivalent of low. Generally, the extent of R.A. 9994 (Expanded Senior Citizens Act) in terms of discount, tax exemption and professional fee exemption is moderate with an average weighted mean of 2.80.

The null hypotheses are accepted in terms of R.A. 9994 (Expanded Senior Citizens Act): law implementation and its effect among business establishments in Maniki, Davao del Norte when grouped according to sex since the computed p - value is 0.07115 which is higher than the significant level of 0.05. Therefore, there is no significant difference on the level of law implementation when grouped according to sex.

The null hypotheses are accepted in terms of R.A. 9994 (Expanded Senior Citizens Act): law implementation and its effect among business establishments in Maniki, Davao del Norte when grouped according to social status since the computed p - value is 0.2663 is greater than the level of significance of 0.05. Therefore, there is no significant difference on the level of law implementation when grouped according to social status.

Conclusions

Based on the above-mentioned findings of the study, the researchers conclude that:

1. Extent of R.A. 9994 (Expanded Senior Citizens Act): Law implementation and its effect among business establishments in Maniki, Kapalong, Davao del Norte in terms of discount is high. It indicates that the implementation of the law is much implemented.
2. Extent of R.A. 9994 (Expanded Senior Citizens Act): Law implementation and its effect among business establishments in Maniki, Kapalong, Davao Del Norte in terms of tax exemption is moderate. It indicates that the implementation of the law is fairly implemented.

3. Extent of R.A. 9994 (Expanded Senior Citizens Act): Law implementation and its effect among business establishments in Maniki, Kapalong, Davao del Norte in terms of professional fee exemption is low. It indicates that the implementation of the law is less implemented.

4. The effect of the law implementation among business establishments in Maniki, Kapalong, Davao del Norte in terms of sales is moderate. It implies that the effect of the law among business establishments is fairly affected.

5. The effect of the law implementation among business establishments in Maniki, KApalong, Davao del Norte in terms of accommodation is moderate. It implies that the effect of the law among business establishments is fairly affected.

6. The effect of the law implementation among business establishments in Maniki, Kapalong, Davao del Norte in terms of product positioning is moderate. It implies that the effect of the law among business establishments is fairly affected.

7. There is no significant difference on the implementation of the R.A 9994 when group according to sex, awareness of the law and social status. This means that the implementation of R.A. 9994 when analyze according to sex, awareness of the law and social status does not vary significantly.

8. There is no significant difference on the implementation of the R.A 9994 among businesses in Maniki, Davao del Norte when group according to sex, awareness of the law and social status. This means that the implementation of R.A. 9994 among business establishments when analyze according to sex, awareness of the law and social status does not vary significantly.

9. There is a significant difference on the extent of R.A 9994 (The Expanded Senior Citizens Act) and its effect in the implementation among business establishments in Maniki, Kapalong, Davao del Norte. As a result, the null hypothesis is rejected. This means that the obtain correlation coefficient is significant. This result shows that the extent of R.A. 9994 (Expanded Senior Citizens Act): law implementation and its effect among business establishments in Maniki, Davao del Norte are related.

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