

# Effect of the Expanded Senior Citizens Act of 2010 (Republic Act 9994) on Drug Accessibility among the Elderly

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## ABSTRACT

**Objective.** This study aims to determine the effect of the Expanded Senior Citizens Act of 2010 on drug accessibility among elderly.

**Methods.** Descriptive, cross-sectional design involving 775 senior citizens from Manila, Pampanga, Iloilo, Bacolod, Cagayan De Oro and Iligan.

**Results.** Thirty-eight percent (38%) of senior citizens were not aware of the law, but 90% knew about the 20% discount and 54% knew about the 12% VAT exemption. Half (50%) of them ask for 20% discount all the time when they buy their medicines. Only half are given full discount every time they ask for it, and 32% are given the VAT exemption. As a result, less than half (48%) are able to buy all their medicines.

**Conclusion.** Privileges are not fully enjoyed by senior citizens either due to lack of awareness or noncompliance of drug outlets to the provisions of the Law.

**Key Words:** senior citizens' welfare, Expanded Senior Citizens Act of 2010, health services accessibility

## Introduction

As of 2010, the Philippines had 6.3 million people aged 60 years and older who accounted for 6.8% of the country's total population. It is estimated that in the year 2020, this will rise to 10.2%. Elderly persons, as compared to younger individuals, are more likely to have health shocks, cost-intensive chronic illnesses, and higher probability of living with severe functional limitations. This situation is aggravated by the fact that they, too, are frequently

economically vulnerable and at higher risk of poverty, as disposable income decreases with age.<sup>1</sup> Given that medicine prices in the Philippines are considered too high compared to neighboring Southeast Asian countries<sup>2</sup> and that the rapid growth of this elderly segment is expected to continue in high rate, it is very important to develop programs and services that can address their needs for medicines and other health commodities.

In 2010, Republic Act 9994, also known as "The Expanded Senior Citizens Act of 2010," was signed into law. It was in this law that Section 4 of Republic Act No. 7432, as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003," was further amended. Senior citizens are now entitled to the grant of twenty percent (20%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of medicines.

Over the years, much about how demographic ageing impacts on public expenditure have been studied while little effort has been given to understand the economic consequences of demographic changes for individuals, households and communities, most especially the elderly. With ageing, substantial increases in health care spending are anticipated. In 1994, it was estimated that 18.7% of all health expenditures was attributed to the elderly even though they constituted only about 5.5% of the population<sup>3</sup>. In 2004, health expenditure of the elderly was projected to increase to 23.5% in 2010 and 29.5% in 2020. Of this total health expenditure, drugs comprise 18 to 21%.<sup>4</sup>

The general objective of the study is to determine the impact of the Expanded Senior Citizens Act of 2010 on drug accessibility among the elderly. Specifically, it aims to: a) determine the effects of the Expanded Senior Citizens Act among the elderly to their economic ability to purchase prescribed medicines, adherence to prescribed therapeutic regimens, and utilization of privileges related to purchase of medicines; and, b) describe their level of satisfaction with the provisions of the law and its implementation.

## Materials and Methods

The study involved a descriptive, cross-sectional design using survey as the data collection method. The sample size for the elderly respondents was computed using the formula

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for estimation of proportions, with a 95% confidence level, assuming 50% availment of discounts and maximum tolerable error of 4%. The total sample size computed was 600.

The study sites were Manila and Pampanga in Luzon, Iloilo and Bacolod City in Visayas, and Cagayan De Oro City and Iligan City in Mindanao. These were purposively selected as critical cases which will permit maximum application of information to other parts of the country. Given that these areas are relatively developed, the limitations in the implementation of the Law seen in these study sites may most likely be true or worse in other places. For each province/city, two municipalities/barangays were stratified randomly selected using income class (i.e. Class 1-2 and Class 3-5) as stratification variable. A structured questionnaire was used during survey. All participants were asked for an informed consent.

### Results and Discussion

The study involved a total of 775 senior citizens. Majority were female, married, with elementary education, Catholic and live with their children (Table 1). On the average, there were about five (5) people in the household. Majority were self-employed earning an average of about PhP4,800 per month and usually owned the house where they live. Self-employment was especially higher in the Visayas and Mindanao provinces. The senior citizens in the Luzon provinces received higher incomes or retirement benefits or children's support as compared to those from the Visayas and Mindanao provinces.

More than 70% of the respondents indicated that they are currently experiencing medical problems. The top three medical conditions mentioned were hypertension (44.3%), diabetes (18.3%) and arthritis (16.6%). About 65% claimed that they consulted a physician regarding their medical conditions. Seventy percent (70%) of the respondents admitted taking medications for their health problems although only 79% mentioned that these medicines were actually prescribed by their physicians. When asked if they are able to purchase all prescribed medicines, only 74% responded affirmatively. The primary reason cited for non-purchase was financial (85.4%) in nature. It should be noted that more than 50% of the senior citizen respondents relied on money/support provided by their children to finance both their basic needs and medications. The support provided was highly variable across provinces. In Mindanao, where the average support provided was observed least which amounted to PhP2,600, only 36% said they were able to buy all their medicines.

Compliance to prescribed medications was only about 77%. The most common reason for non-compliance was the inability to buy medicines (64.4%). Others also mentioned taking medicines depending only on the severity of the symptoms (11.5%) while still others cited forgetfulness (10.3%) and inability to consult physicians (10.3%).

Fifty-three percent (53%) of the senior citizen respondents revealed that they use their own money while 44% said their children pay for their medical expenses. Only 8% stated PhilHealth as source of health care financing while 13% mentioned other sources like government assistance, money from relatives and pension. Forty-three percent (43%) admitted being members of PhilHealth or other health insurance but surprisingly 24% stated they have never availed of its services whenever they get sick or hospitalized.

Thirty-eight percent (38%) of the senior citizen respondents claimed that they are not aware of the Expanded Senior Citizens Act of 2010. However, when asked about their awareness of specific provisions like 20% discount on medicines, 90% admitted knowledge of the provision. Only 54% however knew that provisions of the policy also included exemption to the 12% VAT. Between sexes and among the different civil status, the awareness of the policy or its provisions was not significantly different. This was however observed to be consistently lower among respondents with elementary education and no schooling as well as respondents from Pampanga. In contrast, awareness of the policy and its provisions were consistently higher in the Visayas provinces, Iloilo and Negros Occidental.

In terms of utilization of these benefits, only 50% asked for the 20% discount all the time. In instances that the discount is asked, only 50% were given full 20% discount by the drug outlets. Among the respondents, only 32% remembered being given the 12% VAT exemption by the drug outlets. The more common documents required by drugstores included senior citizen's ID, booklet and prescription. Others would require authorization (when the ID bearer is not the one purchasing the medicines), *cedula* or community tax certificate and doctor's license number.

Availment and actual provision of the 20% discount from the drugstores were consistently lower in the Mindanao provinces, Lanao del Norte and Misamis Oriental and Luzon province, Pampanga (Table 2). Across provinces, provision of the 12% VAT exemption all the time was less than 50%. In Pampanga, this was as low as 12.5%.

It is also interesting to note that awareness of the policy and its provisions seem to play a significant role in the availment and actual provision of the discount and exemption. There was a significantly higher proportion of respondents who were aware of the provisions that were given the 20% discount all the time (53.3%) and the 12% VAT exemption (49.3%). Similarly, those respondents with elementary education or no schooling revealed lower proportions in terms of being given the discount and tax exemption all the time.

Despite all the mentioned provisions of the Expanded Senior Citizen's Act, less than 50% indicated that they were able to buy all their medications. The proportion was even lower in the Mindanao provinces where only 36% admitted being able to buy all needed medications because of the

**Table 1.** Socio-demographic profile of senior citizen respondents

Variables	Attributes	Luzon		Visayas		Mindanao		Total	
		NO.	%	NO.	%	NO.	%	NO.	%
	No. of respondents	258	33.3%	259	33.4%	258	33.3%		
Sex	1-Female	163	63.2%	160	61.8%	173	67.1%	496	64.0%
	2-Male	95	36.8%	99	38.2%	85	33.0%	279	36.0%
Age	ACTUAL AGE:	MEAN	68.3	MEAN	69.3	MEAN	68.8	MEAN	68.8
Civil status	1-Single	14	5.4%	25	9.7%	7	2.7%	46	5.9%
	2-Married	132	51.2%	144	55.6%	132	51.2%	408	52.7%
	3-Separated	12	4.7%	10	3.9%	12	4.7%	34	4.4%
	4-Widow/er	100	38.8%	80	30.9%	107	41.5%	287	37.0%
Education	1-No schooling	6	2.3%	3	1.2%	12	4.7%	21	2.7%
	2-Elementary level	46	17.8%	56	21.6%	57	22.1%	159	20.5%
	3-Elementary graduate	60	23.3%	40	15.4%	40	15.5%	140	18.1%
	4-High school level	27	10.5%	54	20.9%	36	14.0%	117	15.1%
	5-High school graduate	44	17.1%	39	15.1%	54	20.9%	137	17.7%
	6-Vocational	6	2.3%	8	3.1%	6	2.3%	20	2.6%
	7-College level	34	13.2%	19	7.3%	26	10.1%	79	10.2%
	8-College graduate	33	12.8%	37	14.3%	25	9.7%	95	12.3%
	9-Post graduate	2	0.8%	3	1.2%	2	0.8%	7	0.9%
Religion	1-Roman Catholic	230	89.2%	227	87.6%	225	87.2%	682	88.0%
	2-Protestant	1	0.4%	5	1.9%	1	0.4%	7	0.9%
	3-Christian	9	3.5%	7	2.7%	6	2.3%	22	2.8%
	4-Iglesia ni Cristo	6	2.3%	4	1.5%	8	3.1%	18	2.3%
	5-Islam	2	0.8%	3	1.2%			5	0.7%
	6-Others	10	0.04%	13	5.0%	18	7.0%	41	5.3%
Living companion	1-None, living alone	17	6.6%	28	10.8%	13	5.0%	58	7.5%
	2-Spouse	123	47.7%	131	50.6%	144	55.8%	398	51.35%
	3-Children	180	69.8%	156	60.2%	172	66.7%	508	65.6%
	4-Caregiver	3	1.2%	3	1.2%	9	3.5%	15	1.9%
	5-Other relatives	170	65.9%	114	44.0%	67	26.0%	351	45.3%
Ownership of properties	1- House	167	64.7%	225	86.9%	184	71.3%	576	74.3%
	2- Land	124	48.1%	136	52.5%	124	48.1%	384	49.6%
	3-Farmland	30	11.6%	20	7.7%	8	3.1%	58	7.5%
	4-Vehicle	42	16.3%	14	5.4%	15	5.8%	71	9.2%
People in Household	5-Jewelries	35	13.6%	9	3.5%	10	3.9%	54	7.0%
	6-Others	18	7.0%	5	1.9%	11	4.3%	34	4.4%
		MEAN	5.3	MEAN	4.2	MEAN	4.8	MEAN	4.8
		AMOUNT		AMOUNT		AMOUNT		AMOUNT	
		%	MEAN	%	MEAN	%	MEAN	%	
			MEDIAN		MEDIAN		MEDIAN		
			MODE		MODE		MODE		
Sources of income/finances	1-Self- employed, type and net income per month	39.5%	5,585.92 4,500.00 5,000.00	54.1%	4556.67 2,500.00 1,000.00	44.6%	4,009.09 2,000.00 2,000.00	46.1%	4,832.05 3,000.00 1,000.00
	2-Retirement benefits, type and amount	25.6%	5743.53 3000 3000	22.8%	4464.29 2750 7000	29.5%	7042.38 4000 4000	25.9%	6227.75 3500 5000
	3-Children's support, amount per month	50.8%	7299.35 5000 5000	30.9%	6625 6150 10000	35.7%	2651.50 1000 500	39.1%	5251.28 2900 2000
	4-Others	12.4%	6090.91 4000 10000	3.1%	12000 12000 12000	4.3%	NA	6.6%	6583.33 5000 10000

discount and exemption provided. This was only 33.6% in Pampanga and a low 26.9% in Lanao del Norte. Being able to buy medicines as a result of the discounts was highest in Iloilo at 65.6%. Those with elementary education or less also posted lower proportion of those who were able to buy all medications needed (Table 2). On the other hand, adherence to medications which may or may not be directly resulting from the provisions of the policy was only at 54%. Adherence was observed highest in the NCR at 66.9% and least in Pampanga at 41.4%. Adherence was

likewise observed lower among respondents with elementary education or no schooling. Still, inability to buy medicines was the most frequently cited reason and this can still be correlated with finances and buying power of the senior citizens. Adherence is a complex phenomenon and cannot be explained by a single factor. Hence while affordability is a contributing factor, it is not the only reason that can explain adherence or non-adherence. Other reasons should be explored so specific strategies may be created to improve adherence. It is important to explain the

**Table 2.** Awareness, availment and actual provisions of benefits in the Expanded Senior Citizens Act of 2010 vis-à-vis ability to purchase medicines and adherence

	Awareness of the SC ACT*	Awareness of the 20% discount*	Awareness of the 12% VAT exemption*	Availment of the 20% discount**	Actual provision of 20% discount**	Actual exemption from the 12% VAT **	Ability to buy medicines **	Adherence to medicines **
<b>Province</b>								
Pampanga	32 (25.0%)	106 (82.8%)	32 (25.0%)	51 (39.8%)	45 (35.2%)	16 (12.5%)	43 (33.6%)	53 (41.4%)
NCR	54 (41.5%)	126 (96.9%)	71 (54.6%)	97 (74.8%)	95 (73.1%)	52 (40.0%)	72 (55.4%)	87 (66.9%)
Negros Occidental	102 (79.7%)	119 (93.0%)	65 (50.8%)	65 (50.8%)	59 (46.1%)	39 (30.5%)	86 (65.6%)	58 (45.3%)
Iloilo	113 (86.3%)	122 (93.1%)	75 (57.3%)	81 (61.8%)	80 (61.1%)	52 (39.7%)	86 (65.6%)	83 (63.4%)
Lanao del Norte	84 (64.6%)	109 (83.8%)	89 (68.5%)	49 (37.7%)	53 (40.8%)	50 (38.5%)	35 (26.9%)	67 (51.5%)
Misamis Oriental	92 (71.9%)	109 (85.2%)	84 (66.1%)	44 (34.4%)	50 (39.1%)	33 (25.8%)	54 (42.2%)	52 (40.6%)
<b>Sex</b>								
Male	164 (58.8%)	254 (91.0%)	154(55.4%)	145(52.0%)	133(47.7%)	85 (30.5%)	116 (41.6%)	135 (48.4%)
Female	313 (63.1%)	437 (88.1%)	262(52.8%)	242(48.8%)	249(50.2%)	157 (31.7%)	229 (46.2%)	265 (53.4%)
<b>Civil Status</b>								
Single	32 (69.6%)	44 (95.7%)	29 (63.0%)	26 (56.5%)	24 (52.2%)	19 (41.3%)	26 (56.5%)	28 (60.9%)
Married	245 (60.0%)	372 (91.2%)	219 (53.8%)	212(52.0%)	203(49.8%)	128 (31.4%)	178 (43.6%)	212 (52.0%)
Separated	21 (61.8%)	32 (94.1%)	22 (64.7%)	12 (35.3%)	14 (41.2%)	12 (35.3%)	11 (32.4%)	16 (47.1%)
Widower	179 (62.4%)	243 (84.7%)	146 (50.9%)	137(47.7%)	141(49.1%)	83 (28.9%)	130 (45.3%)	144 (50.2%)
<b>Education</b>								
No schooling	12 (57.1%)	15 (71.4%)	10 (47.6%)	9 (42.9)	7 (33.3%)	7 (33.3%)	5 (23.8%)	2 (9.5%)
Elementary level	90 (56.6%)	127 (79.9%)	68 (42.8%)	51 (32.1%)	53 (33.3%)	36 (22.6%)	54 (34.0%)	8 (5.0%)
Elementary graduate	73 (52.1%)	125 (89.3%)	62 (44.3%)	65 (46.4%)	65 (46.4%)	29 (20.7%)	55 (39.3%)	10 (7.1%)
High school level	72 (61.5%)	107 (91.5%)	64 (54.7%)	60 (51.3%)	59 (50.4%)	36 (30.8%)	52 (44.4%)	6 (5.1%)
High school graduate	81 (59.1%)	126 (92.0%)	80 (58.4%)	70 (51.1%)	68 (49.6%)	46 (33.6%)	54 (39.4%)	6 (4.4%)
Vocational	19 (95.0%)	20 (100.0%)	16 (80.0%)	12 (60%)	14 (70.0%)	10 (50.0%)	12 (60.0%)	0 (0.0%)
College level	49 (62.0%)	75 (94.9%)	39 (50.0%)	51 (64.6%)	50 (63.3%)	34 (43.0%)	44 (55.7%)	4 (5.1%)
College graduate	74 (77.9%)	89 (93.7%)	72 (75.8%)	66 (69.5%)	63 (66.3%)	42 (44.2%)	64 (67.4%)	1 (1.1%)
Post graduate	7 (100.0%)	7 (100.0%)	5 (71.4%)	3 (42.9%)	3 (42.9%)	2 (28.6%)	5 (71.4%)	1 (14.3%)

\*Frequencies (%) of respondents who answered "Yes"

\*\*Frequencies (%) of respondents who answered "All the time"

**Table 3.** Satisfaction level of senior citizens

		Luzon		Visayas		Mindanao		Total	
Are you satisfied with the implementation of the Expanded Senior Citizens Act of 2010 in terms of the giving of 20% discount on your medicines?	1-Very unsatisfactory	11	4.3%	19	7.3%	18	7.0%	48	6.2%
	2-Unsatisfactory	19	7.5%	10	3.9%	5	1.9%	34	4.4%
	3-Average	72	28.2%	42	16.2%	45	17.4%	159	20.6%
	4-Satisfactory	68	26.7%	64	24.7%	46	17.8%	178	23.1%
	5-Very satisfactory	85	33.3%	124	47.9%	144	55.8%	353	45.7%
Are you satisfied with the implementation of the Expanded Senior Citizens Act of 2010 in terms of the 12% VAT exemption of your medicines?	1-Very unsatisfactory	66	25.9%	52	20.1%	42	16.3%	160	20.7%
	2-Unsatisfactory	31	12.2%	12	4.6%	34	13.2%	77	10.0%
	3-Average	60	23.5%	47	18.2%	53	20.5%	160	20.7%
	4-Satisfactory	40	15.7%	54	20.9%	38	14.7%	132	17.1%
	5-Very satisfactory	58	22.8%	94	36.3%	91	35.3%	243	31.5%
As a whole, can you say that the Expanded Senior Citizens Act of 2010 is addressing the issue of accessibility of medicines for the elderly?	1-No	32	12.5%	31	12.0%	14	5.4%	77	10.0%
	2-Yes	184	71.6%	191	73.8%	195	75.6%	570	73.6%
	3-Not sure	41	16.0%	37	14.3%	49	19.0%	127	16.4%
Suggestions for improvement	Increase discount							107	21.8%
	Increase benefits							50	10.2%
	Give/increase pension							62	12.6%
	Strict implementation							110	22.4%
	Give allowance to elderly							45	9.2%
	Expand discount coverage							15	3.1%
	Decrease requirements							45	9.2%
	Increase knowledge/ information for senior citizens							11	2.2%
	Faster processing of SC application							5	1.0%
	Give free medicines							32	6.5%
Lower drug prices							5	1.0%	

importance of adherence among patients taking their medications. It should also be pointed out that in some study sites, the ability to purchase all medicines was lower than the self-reported adherence to medications of respondents. This

can be due to the fact that many of the senior citizens depend on the support of other members of the family. It is possible that while they themselves cannot buy the medicines, other individuals make them available to them.

**Table 4.** Satisfaction level of senior citizens by demographic variables

	Satisfaction with the implementation of the 20% discount*	Satisfaction with the implementation of the 12% VAT exemption*	Address issue of accessibility**
<b>Province</b>			
Pampanga	64 (51.2%)	38 (30.4%)	78 (61.4%)
NCR	89 (68.4%)	60 (46.2%)	106 (81.5%)
Negros Occidental	81 (63.3%)	67 (52.4%)	90 (70.3%)
Iloilo	107 (81.7%)	81 (61.8%)	101 (77.1%)
Lanao del Norte	101 (77.7%)	63 (48.5%)	103 (79.2%)
Misamis Oriental	89(69.5%)	66 (51.6%)	92 (71.9%)
<b>Sex</b>			
Male	187 (67.3%)	131 (47.1%)	196 (70.3%)
Female	344 (69.7%)	244 (49.4%)	374 (75.6%)
<b>Civil Status</b>			
Single	32 (69.6%)	26 (56.5%)	37 (80.4%)
Married	277 (68.2%)	198 (48.7%)	293 (72.0%)
Separated	24 (70.6%)	18 (52.9%)	28 (82.4%)
Widower	198 (69.3%)	133 (46.5%)	212 (73.9%)
<b>Education</b>			
No schooling	15 (71.4%)	8 (38.0%)	18 (85.7%)
Elementary level	100 (63.3%)	69 (43.7%)	104 (65.4%)
Elementary graduate	86 (61.8%)	61 (43.8%)	90 (64.7%)
High school level	86 (74.2%)	59 (50.9%)	90 (76.9%)
High school graduate	97 (70.8%)	72 (52.5%)	108 (78.8%)
Vocational	13 (65.0%)	10 (50.0%)	14 (70.0%)
College level	56 (70.9%)	34 (43.1%)	66 (83.5%)
College graduate	72 (75.8%)	56 (58.9%)	74 (77.9%)
Post graduate	6 (85.7%)	6 (85.7%)	6 (85.7%)

\*Frequencies (%) of respondents who answered "Satisfactory" and "Very Satisfactory"

\*\* Frequencies (%) of respondents who answered "Yes"

More than 90% of the respondents rated the implementation of the Expanded Senior Citizens Act as average to very satisfactory in terms of the 20% discount provision but only about 69% in terms of the 12% VAT exemption provision (Table 3).

Across provinces, majority answered satisfactory to very satisfactory for the implementation of the 20% discount provision. Lanao del Norte and Misamis Oriental showed higher proportion of respondents who rated the Expanded Senior Citizens Act favorably while this was least in Pampanga (Table 4). Across educational levels, respondents were likewise more satisfied with the implementation of the 20% discount than the 12% VAT exemption.

Seventy-four percent (74%) felt that the policy is able to address the issue of accessibility of medicines among the elderly, despite the fact that many cannot still buy all their medications. This sentiment was observed to be highest in the NCR at 81.5% and least in Pampanga at 61.4%. Across educational levels, majority of the respondents (64% to 86%) likewise agreed that the Expanded Senior Citizens Act addresses the issue of accessibility among the elderly.

Majority suggested increasing discounts and strict implementation as recommendations in order to improve policy (Table 3).

This study was able to include a limited number of areas in the country, which may not necessarily be able to present adequately the general situation in the Philippines.

The number of pharmacies is also not large enough to be able to exhaustively list issues and problems related to implementing the provisions of the law.

Several problems were also encountered during the interview with the staff of the pharmacy outlets. Most of the time there was no pharmacist present in the drugstore. Also, the staff of some pharmacy outlets were very hesitant to be interviewed claiming that their supervisors would not allow them. Some did not allow the interview to be recorded. Staff members from some large chain drugstores did not want to be interviewed; some said that they needed permission from their main office and an endorsement letter from the Department of Health was necessary.

### Conclusion

Many elderly respondents are still not fully aware of the Expanded Senior Citizens Act of 2010. Although majority knows that they should enjoy 20% discount on their medicines, only half of the respondents knew that their medicines purchases should also be exempted from VAT. Given these, half of the senior citizens still do not actively demand for these privileges all the time they are buying their medicines. Probably because of limited knowledge about the law, majority of the elderly rated the implementation as average to very satisfactory. Majority even indicated that the policy is able to address the issue of accessibility of medicines among the elderly.



While the intention of the law is good, it is important for the government to study the negative impact of the provisions to the pharmacy retail outlets which now serve as the partner of the government in providing the much needed medications at the community level. The glaring information that not all senior citizens receive the mandated discount and tax exemption provide a signal that there is something wrong, either in the law itself or in its implementing rules and regulations. The inability of the drug outlets may mean a gap in terms of who should really carry the cost of discounting and exemption.

The inability of many senior citizens to purchase their medicines in spite of all these privileges also means that wider information dissemination is needed. It is also interesting to determine if the increase in the purchasing power of the elderly sector is in terms of allowing even the poorer senior citizens to avail their medicines, or just allowing the previously financially capable elders to enjoy discounts.

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