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G.R. No. 243133 (Republic of the Philippines, through the Office of the Solicitor General, Office of the Senior Citizens Affairs (OSCA), and Department of Social Welfare and Development (DSWD), Petitioners v. Pryce Corporation, Inc., Respondent).

Promulgated:

March 8, 2023

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CONCURRENCE

LAZARO-JAVIER, J.:

Age is not simply a number. It reflects stereotypes that mirror prejudices and deflect merits. Age becomes a barrier to participating in life's precious moments not denied to others. Youth has its restrictions. So is seniority. Age fuels discriminatory treatment.

Republic Act No. 7432, Republic Act No. 9257, and Republic Act No. 9994 are affirmative action programs meant to combat discriminatory treatment based on advanced age. It is therefore widely accepted that to make reasonable accommodation for the special needs of an individual or group based on age is not discrimination. The goal is the amelioration of conditions of disadvantaged individuals or groups because of age.

I agree completely with the reasoning and ruling of my dear colleague Justice Rodil V. Zalameda in his *ponencia*. He speaks not only to the parties in this case but to those who have reached 60 years and beyond. It is ironic that the trial court denied benefits to elders that if affirmed will have given them a more affordable send-off. Till the end, seniors have to scrape the bottom literally and figuratively to earn respect.

The issue before the trial court is whether "interment services" is included in "funeral and burial services" for which the 20% discount is available. In resolving this issue in the negative, the assailed decision did not seriously consider that Republic Act No. 7432, Republic Act No. 9257 and Republic Act No. 9994 are social justice measures that must be understood liberally to achieve its humanitarian purposes.¹ These measures value the

¹ Requests for Survivorship Pension Benefits of Spouses of Justices and Judges who Died Prior to the Effectivity of Republic Act No. 9946, A.M. No. 17-08-01-SC, September 19, 2017.

contributions provided by seniors in their younger years by helping them even the playing field through more purchasing power to compensate for their lower earning opportunities.

Republic Act No. 7432, Republic Act No. 9257 and Republic Act No. 9994 uniformly grant the 20% discount to the “funeral and burial services” for the death of senior citizens. As correctly observed in the *ponencia*, this phrase has not been defined. Withal, in the absence of legislative intent to the contrary, words and phrases used in a statute should be given their plain, ordinary, and common usage meaning.² Here, the plain, ordinary and common usage meaning of “funeral and burial services” should be one that consistently achieves the humanitarian purpose of the social justice measures of which it is a part.

In its ordinary meaning, funeral refers to “the observances held for a dead person usually before burial or cremation.”³ This ordinary meaning is plainly expansive and not restrictive because the law is a social justice measure that should give more and not less. Thus, it is not unreasonable to dissect “funeral services” as being inclusive of the following services:

... the necessary services performed for the preparation of a dead human body or remains for its final disposition, and shall include all activities that involve:(a) engaging in providing temporary custody and storage, care, and preparation of the human remains; (b) preparing the human remains by embalming or other methods for burial or other disposition of human remains in accordance with law; and (c) engaging in the practice or performing any functions of funeral directing, undertaking or embalming per the industry practice by persons engaged in these functions in accordance with law. Funeral services may include any or all of the following services:

- a) Embalming services
- b) Basic services of the funeral director, undertaker and staff
- c) Preparation of the body and placement in the chosen casket
- d) Use of facilities and staff on viewing/visitation, funeral ceremony or memorial service
- e) Actual viewing services
- f) Cremation services
- g) Interment services or direct burial services involving the entombment or the lowering or placement of the human remains into the grave or crypt
- h) Other services related to the preparation and final disposition of the dead human body or remains.⁴

As defined above, “funeral services” includes services regarding the interment or direct burial of the deceased, which involves entombment or the lowering or placement of the human remains into a grave or crypt. Hence, if

² *Lalican v. Vergara*, 342 Phil. 485 (1997) [Per J. Romero, Second Division].

³ <https://www.merriam-webster.com/dictionary/funeral>.

⁴ Insurance Circular Letter No. 057-15, *Guidelines Defining Pre-Need Life Plans and Other Contracts and Agreements within Its Scope* (December 9, 2015).

“interment services” is not captured by “burial services” in the phrase “funeral and burial services,” it falls right under “funeral services.” The above-quoted definition is not unreasonable because it is one used by pre-need service providers who have contracted to supply prior to need “funeral services” in a manner that does not endanger their actuarial solvency.

Burial is the “process of putting a dead body into a grave in the ground at a funeral.”⁵ Interment is “the act of burying a dead person”⁶ or the act of “deposit[ing] (a dead body) in the earth or in a tomb.”⁷ As found in social justice measures, we should expect that “burial services” in “funeral and burial services” is synonymous with “interment services.”

The issue has arisen below because it is respondent’s unarticulated belief that “burial services” is less encompassing than “interment services.” It is true that we can find a broad definition of “interment services” as involving the act of entombment, burying, or the actual final disposition of the human remains in a grave, tomb, or sea. But both the plain meaning of “interment services” and its interpretation as part of social justice measures support the idea that they mean the same thing as “burial services.” Thus, an educator-blogger who dabbles in funeral planning sees “interment” and “burial” from their etymologies and usage in ordinary and industry practices as overlapping concepts:

The vocabulary of death itself is also very formal. When someone dies, everyone starts sounding like their grandmother. They use the words “condolences,” “bereavement,” and “interred.”

Let’s discuss the word “interred.” We will find out if there is a difference between that word and the more common “buried.” We will also discuss how these words relate to “inurned” and “interned.”

What Does It Mean to Be Interred?

Merriam-Webster defines the past tense and past participle of “inter” as “to deposit (a dead body) in the earth or in a tomb.”

Those who remember their prefixes or studied roots in high school English may recognize the “terr” within the word as being related to the Latin root “terra,” which means “earth” or “ground.” “Terr” is also found in the words “terrestrial,” “terrarium,” and the phrase “terra firma” (which means “dry land”).

You may run across the word “interred” used to describe the burial of something besides a body, though Dictionary.com says that this usage is obsolete. Though few would say “the dog interred the bone in the backyard,” you are more likely to see “the family interred the photograph with their loved one.”

⁵ <https://www.macmillandictionary.com/dictionary/british/burial>.

⁶ <https://www.macmillandictionary.com/dictionary/british/interment>.

⁷ <https://www.merriam-webster.com/dictionary/inter>.

Examples:

Most of the time, the word “interred” is used as a synonym of “buried,” and most of the time, the buried object is a deceased body.

The body was interred in the family plot at the Winchester Cemetery.

You may also see “interred” used to describe the act of burying something alongside a deceased body.

The family interred the Maestro’s baton with his body.

Finally, some may use the word “interred” when a body is placed in an above-ground burial place. This isn’t the precise definition of the word, but it can be found in literature.

The remains of the saint were ultimately interred in the cathedral.

What Does It Mean to Be Buried?

In the funeral industry, “burial” usually refers to a process of a person being laid to rest within a casket in a cemetery plot. Many Americans would consider this as the traditional burial process. However, a person can choose to be cremated and have the cremains buried in a cemetery.

The first definition listed in the dictionary for the word bury says, “to dispose of by depositing in or as if in the earth.”

The word “bury” comes from the Old English word “byrgan,” which means “to raise a mound, hide, enclose in a grave or tomb, inter.” It is also related to the Proto-Germanic word “burzjan,” which means “protection, shelter.” The term “burying-ground” was first used to label a “cemetery” around 1711.

Examples:

When writing about death, the word “buried” is usually used literally.

Where are your parents buried?

Some may use the word more generally to refer to a death.

Steve is having a hard time because he buried his mother today.

Other Words That May Cause Confusion

Before we discuss the critical differences between the “interred” and “burial,” let’s make everyone confused by discussing three other words that are somewhat related: “entombed,” “inurned,” and “interned.”

“Entombed” is also similar to bury or inter, as in “to deposit in or as if in a tomb: bury.” The word is also used when remains are placed inside a structure, such as a mausoleum, columbarium niche, crypt, or cave.

“Inurned” also means “entomb” or “to place in an urn.” Some people choose to keep their loved one’s cremated remains inside an urn temporarily before scattering the ashes or permanently inside a columbarium niche.

“Interned” means “confined or impounded especially during a war.” Some people inadvertently add the “n” sound to the second syllable when speaking about death. This is incorrect.

What do we learn from all these words? We know that people tend to be extremely confused about which word to use when writing about death. Let us help the situation by giving you a few key differences between the words “interred” and “burial.”

Interred vs. Burial: 8 Key Differences

Most of these differences lie in very specific uses and details. However, once you review these key differences between “interred” and “burial,” you will know for yourself if you are using the right word.

1. “Buried” can refer to a person being placed underground.

To be clear, the deceased is placed inside a casket, and then placed inside a vault. After this, the burial takes place.

Cremated remains can also be buried. If you plan to bury your loved one’s cremated remains, first check with the cemetery staff. You may need to purchase a specialized urn that will not collapse under the weight of the earth. Otherwise, you may need to buy a vault for the urn to be placed in before burial.

2. “Interred” usually means “buried.”

When people speak of “interred caskets,” they mean buried caskets. At times, the word can be used to describe the body being put to rest in some other way. The “interment of the casket” can mean that the casket is buried, placed in a mausoleum, or placed in the walls of a crypt.

3. “Entombed” is typically used when the body is placed in a mausoleum, columbarium niche, or lawn crypt.

Mausoleums are above-ground structures that hold bodies. A columbarium is a structure that contains many “niches” or shelves to hold urns. A lawn crypt is a modular unit buried underground that holds many caskets.

4. “Inurned” means that the cremated remains are placed inside an urn.

Some people choose to leave their loved one’s remains in an urn forever, and others may scatter them or create something out of the cremated remains.

5. The word “interned” is unrelated to death.

An internment camp is a prison used during times of war. Interment (without the second “n”) is used to describe an individual’s final resting place.

6. You may see the words used together.

For example: The man’s inurned remains were later interred at the cemetery.

7. Interred is a euphemism for “buried.”

In the industry, some words are preferred over others to soften the harsh realities of death. Some people use the word “interred” instead of “buried” because they want to avoid the imagery of a body being placed in the ground.

8. Interred is a formal term for “buried.”

People tend to use more formal language when writing about death.

What Does This Mean for You?

At some point, you or someone you love will need to decide what to do with your body. They (or you) will need to consider all the types of burials and decide on your final resting place. We have referred to traditional burials and cremation, being entombed in a mausoleum or a lawn crypt, having your urn placed in a columbarium niche, a mausoleum, or buried in a cemetery.

What you may not know is that these choices are just the tip of the iceberg. As people have become more open to alternative final resting places, the industry has exploded. You can have your cremated remains placed in a pod to help fertilize a tree, pressed into a vinyl record, dispersed by being blown up in a firework, or made into a beautiful piece of glass artwork.

Context Is Important

Even though we learned that the word “interred” originated from the Latin root “terr” meaning “earth” or “ground,” not everyone uses the word correctly. The word “interred” is not always used to mean the burial of a body, so you may have to use the surrounding context to determine the actual final resting place.

When it comes to making your own plan, precision is essential. Leaving instructions that you wish to be “laid to rest” at a specific cemetery may leave your family scratching their heads. After all, does that mean you want to be cremated and have your remains buried or placed in a columbarium niche or garden wall at the cemetery?

Do you wish to be placed in a casket and placed in a mausoleum or lawn crypt? These words are just among the many to describe your final resting place.⁸

The definition of interment relates to funeral and burial. In its plain meaning, burial is almost always synonymous with interment. Since social justice measures, however, are understood liberally to accomplish their humanitarian objectives, it should not matter where the deceased ends up resting – tomb or ground or wherever. In the absence of clear legislative intent to the contrary, it is unreasonable to infer that Congress intended to differentiate between the deceased’s final solace for purposes of allocating the 20% discount. There is no reasonable basis to conclude that the legislators would have denied the discount if the body is inserted in a tomb, buried into

⁸ Belinda McLeod, *When Should You Use 'Interred' v. 'Buried?'* in <https://www.joincake.com/blog/interred-vs-buried/> (last accessed on March 6, 2023).



a grave, or even if in fact cremated and inurned. To be sure, there are places in the Philippines where burying a loved one into the ground is not feasible because the water table is almost ground level and entombment or cremation is the only way to go. It would be very unfair for the seniors in these places to be denied the 20% discount because of the constraints given their final resting places by nature. The context of the plain meaning of burial and interment is that they are meant to give flesh (or carcass) to the legislative intent to level the playing field for seniors even (or especially) in death. These words ought to be understood both ordinarily and contextually.

All told, it is gravely unreasonable for the assailed decision to exclude “interment services” from “funeral and burial services” for purposes of the 20% discount for seniors. Expanding rather than restricting the meaning of burial to include depositing into a tomb or whatever resting place is consistent with the humanitarian goal of helping seniors in obtaining a level playing field by providing more purchasing power for their diminishing income opportunities. As they go to their final journey, their loved ones do not have to choose between a tomb, the ground, an urn, or wherever as their final resting place on the basis of the 20% discount since all should be treated alike.

IN SUM, I agree with the *ponencia* that funeral and burial services include interment services and therefore the 20% discount extends to the latter.


AMY C. LAZARO-JAVIER
Associate Justice