

Detailed Requirements on the Documents to be Submitted by an Applicant when Making a Shortfall Application

1. Identity Documents of the Applicant

- The name shown on the identity document (e.g. the Hong Kong Identity Card (“HKID”), passport if not possessing HKID) must be the same as the name of the applicant.
- For an applicant who is a beneficiary of a deceased employee’s LSP pursuant to section 31RA of EO, Form 2 of the Labour Relations Division of the Labour Department – “***Application for Long Service Payment by Family Members of a Deceased Employee***” and other relevant supporting documents:
 - Supporting documents on the relationship between the applicant and the deceased employee, e.g.:
 - marriage certificate
 - birth certificate
 - If there are more than one LSP beneficiary, a completed “Deceased Employee’s Long Service Payment Beneficiary Supplementary Form” (Form No.: SSA_EE_SF(E)(05/2025)) should be provided together with the application.

2. Proof of Ownership of the Specified Bank Account for Receiving Subsidy Payment

- The specified bank account must be a Hong Kong Dollar savings or current account in a bank operating in Hong Kong.
- The name of the account holder must be the same as the name of the applicant or the applicant is one of the holders of the account.
- Proof of ownership of the specified bank account, e.g. monthly bank statement, bank certificate, automated teller machine (“ATM”) card or bank book of the bank account bearing the account holder’s English name and the account number.

3. Employment and Termination Proof

- The documents must show the employment information (e.g. the name and the post title of the employee, the commencement date and the date of termination of employment, the mode of termination) of the employee. Examples of the proof are:
 - employment contract
 - reference letter issued by the employer to the employee showing the employment period
 - termination notice/letter issued by the employer to the employee
 - notice/letter of resignation submitted by the employee to the employer
 - retirement notice/letter issued by the employer to the employee

4. Payment Proof of SP/LSP

- Applicants should provide third-party payment proof unless not available.
- Examples of third-party payment proof:
 - bank transaction records (e.g. ATM receipts)
 - bank statements (e.g. salary transfer statement bearing the names of the employer and the employee with payment details)
 - copy of cheque issued by the employer to the employee with relevant bank clearing record (e.g. bank statement)

- Examples of non-third-party payment proof:
 - the employee's acknowledgement receipt of payment specifying the calculation of the pre- and post-transition portions of SP/LSP, the amount of employer-funded MPF scheme benefits/ORS benefits/contractual gratuities (if any) used to offset the SP/LSP entitlement and the actual amount of the pre- and post-transition portions of SP/LSP paid by the employer to the employee
 - termination payment slip showing, amongst others, the amount of the pre- and post-transition portions of SP/LSP paid to the employee

5. Wage Record

- The documents must show the wages basis used for calculating SP/LSP. Examples of the proof are:
 - salary slip(s)
 - payment proof of wages (e.g. bank transaction records, bank statements, etc.)
- If the average monthly/daily wages in the 12 months immediately preceding 1 May 2025 and/or immediately preceding the termination of employment are used for calculating the pre- and/or the post-transition portions of SP/LSP, the wage records of these 12 months. If the average monthly/daily wages are used for calculating the pre-transition portion of SP/LSP but the employment period before 1 May 2025 is less than 12 months but not less than one month or 30 normal working days, the wage records of that shorter period.
- For non-monthly rated employees, if 18 days' wages chosen out of the last 30 normal working days immediately preceding 1 May 2025 and/or immediately preceding the termination of employment are used for calculating the pre- and/or the post-transition portions of SP/LSP, the wage records of these 18 normal working days.
- For monthly-rated employees, if the employment period before 1 May 2025 is less than one month, the wage records of his/her first full month after commencement of employment.
- For non-monthly rated employees, if the employment period before 1 May 2025 is less than 30 normal working days, the wage records of 18 normal working days chosen for calculating the pre-transition portion of SP/LSP from his/her first 30 normal working days after the commencement of employment.

6. Proof of MPF Scheme/ORS Benefits and Offsetting Items

(If the employer has offset the employee's SP/LSP with allowable offsetting items)

- Examples of the allowable offsetting items are:
 - employer-funded (mandatory) MPF scheme benefits/employer-funded (basic portion) ORS benefits (for offsetting the pre-transition portion of SP/LSP only)
 - employer-funded (voluntary) MPF scheme benefits
 - employer-funded (specified) ORS benefits
 - contractual gratuities based on employee's years of service

- Examples of proof are:
 - Payment proof of contractual gratuities (if any) showing the amount of gratuities used to offset SP/LSP, if applicable
 - MPF scheme/ORS benefits proof:

Scenario	Employee enrolled under	
	MPF scheme	ORS
Where employer paid SP/LSP in full to employee and sought refund of the offset amount from the employer-funded MPF scheme benefits in the employee's MPF account(s)/the vested employer-funded ORS benefits	<ol style="list-style-type: none"> 1. SP/LSP offsetting statement issued by the eMPF Platform Company Limited showing the offset amount refunded to employer; 2. Transfer statement issued by the eMPF Platform Company Limited to employee showing the employer-funded MPF scheme benefits in the employee's MPF account(s) before the account balance was transferred to the employee's MPF personal account; and 3. Withdrawal statement(s) issued by the eMPF Platform Company Limited to employee if the employee has made withdrawal from the MPF account(s) before transfer of the account balance to the employee's MPF personal account. 	Statement issued by the ORS administrator (e.g. SP/LSP offsetting statement) showing: <ol style="list-style-type: none"> (a) offset amount refunded to employer by ORS administrator; and (b) balance of vested employer-funded ORS benefits after offsetting (if any).
Where the amount of employer-funded MPF scheme benefits/vested ORS benefits exceeded or equalled the SP/LSP amount and employee agreed to receive SP/LSP from the employer-funded MPF scheme benefits/vested ORS benefits	<ol style="list-style-type: none"> 1. SP/LSP offsetting statement issued by the eMPF Platform Company Limited showing the offset amount paid to employee; 2. Transfer statement issued by the eMPF Platform Company Limited to employee showing the employer-funded MPF scheme benefits in the employee's MPF account(s) before the account balance was transferred to the employee's MPF personal account; and 3. Withdrawal statement(s) issued by the eMPF Platform Company Limited to employee if the employee has made withdrawal from the MPF account(s) before transfer of the account balance to the employee's MPF personal account. 	Statement issued by the ORS administrator (e.g. SP/LSP offsetting statement) showing: <ol style="list-style-type: none"> (a) the offset amount paid to employee by ORS administrator; and (b) balance of vested employer-funded ORS benefits after offsetting (if any).

Scenario	Employee enrolled under	
	MPF scheme	ORS
Where the amount of employer-funded MPF scheme benefits/vested ORS benefits were less than the SP/LSP amount and employer paid the amount of SP/LSP which could not be offset to employee	<ol style="list-style-type: none"> 1. SP/LSP offsetting statement issued by the eMPF Platform Company Limited showing the offset amount paid to employee; 2. Transfer statement issued by the eMPF Platform Company Limited to employee showing the employer-funded MPF scheme benefits in the employee's MPF account(s) before the account balance was transferred to the employee's MPF personal account; and 3. Withdrawal statement(s) issued by the eMPF Platform Company Limited to employee if the employee has made withdrawal from the MPF account(s) before transfer of the account balance to the employee's MPF personal account. 	Statement issued by the ORS administrator (e.g. SP/LSP offsetting statement) showing: <ol style="list-style-type: none"> (a) the offset amount paid to employee by ORS administrator; and (b) balance of vested employer-funded ORS benefits after offsetting (if any).
Where employer chose not to offset the MPF scheme benefits/vested ORS benefits with SP/LSP	<ol style="list-style-type: none"> 1. Transfer statement issued by the eMPF Platform Company Limited to employee showing the employer-funded MPF scheme benefits in the employee's MPF account(s) before the account balance was transferred to the employee's MPF personal account; and 2. Withdrawal statement(s) issued by the eMPF Platform Company Limited to employee if the employee has made withdrawal from the MPF account(s) before transfer of the account balance to the employee's MPF personal account. 	ORS benefits statement issued by the ORS administrator after cessation of employment showing the final amount of vested employer-funded ORS benefits.