



Subsidy Scheme for Abolition of MPF Offsetting Arrangement

Employer Application Form

(Official Use Only)

Date and Time: _____

Application No.: _____

1. Please refer to the **Guidance Notes for Employers Making Subsidy Applications** for the Subsidy Scheme for Abolition of MPF Offsetting Arrangement when completing this Application Form and **observe the requirements and eligibility criteria of the Subsidy Scheme**. Parts I to III should be completed.
2. Please initial with company chop (where applicable) next to any corrections you made on this Form.

Part I Particulars of Employer

1.	Name of Employer <small>(Note 1)</small>	(English)			
		(Chinese)			
2.	Trade <small>(Note 2)</small>			3.	Employment Size
4.	Registered / Business / Licence* Address <small>(Note 3)</small>				
		Flat / Unit / Room	Floor	Block	
	Name of Building				
	Estate / Court / Village				
	No. and Name of Street				
		<input type="checkbox"/> Hong Kong	<input type="checkbox"/> Kowloon	<input type="checkbox"/> New Territories	
	District				
5.	Correspondence Address <small>(if different from the address in item (4) above)</small>				
		Flat / Unit / Room	Floor	Block	
	Name of Building				
	Estate / Court / Village				
	No. and Name of Street				
		<input type="checkbox"/> Hong Kong	<input type="checkbox"/> Kowloon	<input type="checkbox"/> New Territories	
	District				
6.	Name of Contact Person	<i>Mr / Ms *</i>			
	(English)				
		<i>Surname</i>	<i>First Name</i>		
	(Chinese)				
		<i>Surname</i>	<i>First Name</i>		

11.	Certificate of Incorporation/Registration No. <i>(the 8-digit Unique Business Identifier)</i>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> </tr> </table>													
12.	Business Registration No. ("BRN") [^] <i>(Note 5)</i> <i>(Please complete items (12) and (14) if possessing a Business Registration Certificate ("BRC"))</i>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> <td style="width: 20px; height: 40px;"></td> </tr> </table> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <i>(First eight digits of BRN)</i> <i>(Branch No.)</i> [^] <i>(Note 9)</i> </div>													Expiry Date of BRC [^] <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: right;"><i>(dd/mm/yyyy)</i></div>
13.	Cessation Date of Business [^] <i>(if the business has ceased operation)</i>	<div style="border-bottom: 1px solid black; width: 100%;"></div> <div><i>(dd/mm/yyyy)</i></div>													
14.	Name of Business [^] <i>(if different from the name of Employer in item (1) above)</i>														
	(English)														
	(Chinese)														

Section B: Registered Organisation - Please fill in items (15) to (18) below

15. **Registration No.** _____

16. **Business Registration No. ("BRN")** ^{^ (Note 6)}

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Expiry Date of BRC [^] _____
(Please complete items (16) and (18) if possessing a Business Registration Certificate ("BRC"))
(First eight digits of BRN) *(Branch No.)* ^{^ (Note 9)} *(dd/mm/yyyy)*

17. **Cessation Date of Business** [^]
(if the business has ceased operation) _____
(dd/mm/yyyy)

18. **Name of Business** [^]
(if different from the name of Employer in item (1) above) (English) _____
 (Chinese) _____

Section C: Sole Proprietorship/General Partnership - Please fill in items (19) to (22) below

19. **Type of Business** ☐ Sole Proprietorship ☐ General Partnership

20. **Business Registration No. ("BRN")** ^(Note 7)

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Expiry Date of BRC _____
(First eight digits of BRN) *(Branch No.)* ^(Note 9) *(dd/mm/yyyy)*

21. **Cessation Date of Business** [^]
(if the business has ceased operation) _____
(dd/mm/yyyy)

22. **Name of Business** (English) _____
 (Chinese) _____

Section D: Entity exempted from Business Registration but required to obtain a Licence for its business ^(Note 7) - Please fill in items (23) to (26) below

23. **Type of Business** _____ **Name of Licence** _____

24. **Licence No.** _____ **Licensing Authority** _____

25. **Expiry Date of Licence** _____
(dd/mm/yyyy)

26. **Cessation Date of Business** [^]
(if the business has ceased operation) _____
(dd/mm/yyyy)

Section E: Individual Employer ^(Note 8) - Please fill in items (27) to (28) below

27. **Hong Kong Identity Card ("HKID") No.** _____

28. **Passport No.** *(only for employer not possessing HKID)* _____

Issuing Country/Region of Passport _____ **Expiry Date of Passport** _____
(dd/mm/yyyy)

Part II Severance Payment (“SP”)/Long Service Payment (“LSP”) Paid to the Employee

(To apply for subsidy on SP/LSP expenses paid to more than one employee, please provide the particulars and employment details of each additional employee in the Supplementary Form for Part II (Form No.: SSA_ER_SF(E)(05/2025)).)

29. **Total No. of Employee(s) Concerned in this Submission** _____
30. **No. of Supplementary Form(s) to be Attached for this Part (if any)** _____

Section A: Particulars of Employee to whom SP/LSP has been Paid

31. **Name of Employee** *Mr / Ms **
(as shown on Hong Kong Identity Card (“HKID”)/
passport)
- (English) _____
Surname First Name
- (Chinese) _____
Surname First Name

32. **Please indicate whether Employer’s expenses on the net amount of post-transition portion of SP/LSP actually paid to the Employee has been/will be fully covered/subsidised by other government funding:** † *(Note 10)*
- ☐ Yes ☐ No

If the answer is “Yes”, the Employer is not eligible for subsidy. If the answer is “No”, please proceed to the next item.

33. **Please indicate whether the Employer had made mandatory provident fund (“MPF”) contributions for the Employee in accordance with the Mandatory Provident Fund Schemes Ordinance (“MPFSO”) (Chapter 485 of the Laws of Hong Kong) (or had made contributions to the relevant occupational retirement scheme (“ORS”) for the Employee in accordance with the terms of the ORS):** † *(Note 11)*
- ☐ Yes ☐ No

If the answer is “No”, the Employer is not eligible for subsidy. If the answer is “Yes”, please proceed to item (34) if the Employer is a sole proprietor or an individual employer; and for other types of business entities, please proceed to item (35).

34. *(Only applicable to sole proprietorship and individual employer)*

Please indicate whether the Employee is a family member of the Employer: †

- ☐ Yes *(please complete items (a) to (c) below)* ☐ No *(please proceed to item (35))*

- (a) **Please indicate whether the Employee lived in the same dwelling with the Employer during the employment:** †

- ☐ Yes ☐ No

- (b) **Please indicate whether the Employee is the husband or wife of the Employer:** †

- ☐ Yes ☐ No

- (c) **Please indicate whether the Employee worked as a domestic servant in the private household of the Employer:** †

- ☐ Yes ☐ No

If the answer to any one of the items (a), (b) and (c) above is “Yes”, the Employer is not eligible for subsidy. If all the answers are “No”, please proceed to the next item.

35. **HKID No. of Employee** _____

36. **Passport No.** *(only for employee not possessing HKID)* _____

Issuing Country/Region of Passport _____

37. **Date of Birth** _____
(dd/mm/yyyy)

38. **Contact Tel. No.** ^ _____

39. **Email Address** ^ _____

40. **Correspondence Address** ^

Flat / Unit / Room _____ Floor _____ Block _____

Name of Building _____

Estate / Court / Village _____

No. and Name of Street _____

_____ ☐ Hong Kong ☐ Kowloon ☐ New Territories
District

Section B: Employment Details of Employee

41. **Post Title** _____
42. (a) **Commencement Date of Employment under a Continuous Contract** ^(Note 12) _____
(dd/mm/yyyy)
- (b) **Please indicate whether the Employee had been continuously under the employ of the Employer provided in item (1) of Part I since the commencement date of employment up to the termination date of the employment: †**
- ☐ Yes *(please proceed to item (43))* ☐ No *(please complete item (c)(i) below)*
- (c) (i) **Please provide the period(s) during which the Employee was NOT under the employ of the Employer and the name of the employing entity for the respective period(s):**

Period <u>NOT</u> under the Employ of the Employer	Name of the Employing Entity during that Period	Had the period been recognised by the Employer in calculating the Employee's SP/LSP entitlement? †
		<input type="checkbox"/> Yes <i>(please proceed to item (43))</i> <input type="checkbox"/> No <i>(please complete item (c)(ii) below)</i>
		<input type="checkbox"/> Yes <i>(please proceed to item (43))</i> <input type="checkbox"/> No <i>(please complete item (c)(ii) below)</i>

46. **Employee's Wages for Calculating the Pre-transition Portion of SP/LSP Entitlement** *(Note 14 and 15)*

(Please complete this item if the Employee commenced employment before 1 May 2025; otherwise, please proceed to item (48).)

(Please select the remuneration mode of the Employee and complete item (a), (b) or (c) below to provide the wages for calculating his/her pre-transition portion of SP/LSP entitlement.)

<input type="checkbox"/> Monthly-rated employee †	<input type="checkbox"/> Non-monthly rated employee †
(a) If the employment period preceding 1 May 2025 was not less than 12 months †	
<input type="checkbox"/> Last full month's wages immediately preceding 1 May 2025: \$ _____ or <input type="checkbox"/> The average monthly wages over the last 12 months immediately preceding 1 May 2025: \$ _____	<input type="checkbox"/> 18 days' wages chosen out of the last 30 normal working days immediately preceding 1 May 2025: \$ _____ or <input type="checkbox"/> 18 times the average daily wages over the last 12 months immediately preceding 1 May 2025: \$ _____
(b) If the employment period preceding 1 May 2025 was less than 12 months but not less than one month or 30 normal working days †	
<input type="checkbox"/> Last full month's wages immediately preceding 1 May 2025: \$ _____ or <input type="checkbox"/> The average monthly wages over the employment period immediately preceding 1 May 2025: \$ _____	<input type="checkbox"/> 18 days' wages chosen out of the last 30 normal working days immediately preceding 1 May 2025: \$ _____ or <input type="checkbox"/> 18 times the average daily wages over the employment period immediately preceding 1 May 2025: \$ _____
(c) If the employment period preceding 1 May 2025 was less than one month or 30 normal working days †	
<input type="checkbox"/> First full month's wages after commencement of employment: \$ _____	<input type="checkbox"/> 18 days' wages chosen out of the first 30 normal working days after commencement of employment: \$ _____

47. **Amount of Pre-transition Portion of SP/LSP Entitlement** *(Note 16)* \$ _____

48. **Employee's Wages for Calculating the Post-transition Portion of SP/LSP Entitlement** *(Note 14 and 15)*

(Please select the remuneration mode of the Employee and provide the wages for calculating his/her post-transition portion of SP/LSP entitlement.)

<input type="checkbox"/> Monthly-rated employees †	<input type="checkbox"/> Non-monthly rated employees †
<input type="checkbox"/> Last full month's wages immediately preceding termination of employment: \$ _____ or <input type="checkbox"/> The average monthly wages over the last 12 months immediately preceding termination of employment: \$ _____	<input type="checkbox"/> 18 days' wages chosen out of the last 30 normal working days immediately preceding termination of employment: \$ _____ or <input type="checkbox"/> 18 times the average daily wages over the last 12 months immediately preceding termination of employment: \$ _____

49. **Amount of Post-transition Portion of SP/LSP Entitlement** *(Note 16)* \$ _____

50. If the Employer has used the following allowable offsetting item(s) to offset the post-transition portion of SP/LSP of the Employee, please put a “✓” in the appropriate box below and provide the amount used for offsetting: †

☐ Employer-funded (voluntary) MPF scheme benefits ^(Note 17) \$ _____

☐ Employer-funded (specified) ORS benefits ^(Note 18) \$ _____

☐ Gratuities based on the length of service of Employee \$ _____

51. Net Amount of Post-transition Portion of SP/LSP Actually Paid to the Employee after Netting the above Allowable Offsetting Item(s): \$ _____

If the net amount is “zero”, i.e. the post-transition portion of SP/LSP had been fully offset, the Employer is not eligible for subsidy. If the amount is more than zero, please proceed to the next item.

Section C: Details of MPF Scheme or ORS in which the Employee was Enrolled During Employment

52. Please provide the details of the MPF scheme(s) and/or ORS which the Employee was enrolled in and had kept the employer-funded contributions until the termination of employment:

	Name of MPF Scheme/ORS (as shown on MPF Scheme/ ORS statement)	Name of Approved Trustee of MPF Scheme ^(Note 19) / Administrator of ORS	Scheme Membership No.	Date of Enrolment in the Scheme
(1)				_____ (dd/mm/yyyy)
(2)				_____ (dd/mm/yyyy)
(3)				_____ (dd/mm/yyyy)
(4)				_____ (dd/mm/yyyy)
(5)				_____ (dd/mm/yyyy)

Part III Declaration and Undertaking

I am the **Employer/duly authorised representative of the Employer*** to submit this application for subsidy on severance payment ("SP")/long service payment ("LSP") expenses and **declare the following in my own right as the Employer/for and on behalf of the Employer***:

The Employer has read and fully understands:

- (1) the content of the Guidance Notes for Employers Making Applications ("Guidance Notes") under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement ("this Subsidy Scheme") and this Application Form (including the Personal Information Collection Statement ("PICS"));
- (2) that it is the obligation of the Employer to calculate and effect SP/LSP in accordance with the Employment Ordinance ("EO") (Chapter 57 of the Laws of Hong Kong). In case there is underpayment of SP/LSP and/or other violation of the EO provisions, the Employer may be liable to prosecution;
- (3) that **willfully or knowingly making a false statement, misrepresentation or concealment of any information in order to obtain subsidy by deception is a criminal offence, the commission of which, in addition to being disqualified for making application, can lead to prosecution for contravening the Theft Ordinance (Chapter 210 of the Laws of Hong Kong) and on conviction to imprisonment for a maximum of 14 years;**
- (4) that the Labour Department ("LD") and/or its appointed agent(s) may not be able to process this application if the information or documents as required are not provided. Receipt of this application does not constitute any guarantee or undertaking by LD and/or its appointed agent(s) on the approval of this application;
- (5) that if this application is approved, all approved application(s) (counted on the basis of individual employees) of the Employer in the same subsidy year will be sorted in descending order according to the respective net amount of the post-transition portion of SP/LSP accepted by LD and/or its appointed agent(s). If the sum of the net amount of the post-transition portion of SP/LSP accepted in the approved applications of the Employer in a subsidy year has exceeded \$500,000, the applications falling beyond the \$500,000 threshold according to the order (those at the end of the order with relatively smaller amount of net post-transition portion of SP/LSP) will adopt the subsidy ratio beyond the threshold. The subsidy amount payable for this application will be calculated depending on whether it falls within or beyond the \$500,000 threshold according to the order. If it is revealed that the subsidy amount paid to a previously approved application which had been calculated based on the subsidy ratio applicable to applications falling within the \$500,000 threshold, had been overpaid as the subsidy payable should be calculated based on the subsidy ratio applicable to applications falling beyond the \$500,000 threshold due to the re-ordering of the approved applications, the overpaid subsidy will be deducted wholly or partially from the subsidy payable to this application or other approved applications of the Employer by LD and/or its appointed agent(s), or the Employer may be requested to refund the overpaid subsidy, subject to the decision of LD and/or its appointed agent(s); and
- (6) that the Employer may seek review of his/her application(s) once if not satisfied with the application result, and if still not satisfied with the review result, may submit an appeal request. The review/appeal request should be made with justifications and supporting documents. The decision of LD on the Employer's appeal request is final.

The Employer agrees:

- (7) that if this application is selected for audit check/review, including interview(s) with the Employer, visit(s) to the Employer's company, etc., the Employer shall cooperate with the staff of LD and/or its appointed agent(s), provide the original employment records, supporting documents and other required information for verification if requested. The Employer may be required to repay in full the subsidy received if the Employer intentionally obstructs the staff of LD and/or its appointed agent(s) in its audit check/review, and may be liable to prosecution if the Employer intentionally conceals or fails to provide the necessary information requested by LD and/or its appointed agent(s) with an intent to obtain subsidy by deception;
- (8) that LD and/or its appointed agent(s) may, in accordance with PICS and the Guidance Notes, handle and use the personal data and information provided in this application; and may disclose the information including personal data provided in this application to the relevant government bureaux/departments/organisations (including but not limited to the Immigration Department, the Inland Revenue Department, the Companies Registry, the Mandatory Provident Fund Schemes Authority and approved trustees of mandatory provident fund ("MPF") schemes/administrators of occupational retirement schemes ("ORS"), banks and insurance companies) for the purposes of processing and auditing application(s) under this Subsidy Scheme; and
- (9) that the relevant government bureaux/departments/organisations (including but not limited to the Immigration Department, the Inland Revenue Department, the Companies Registry, the Mandatory Provident Fund Schemes Authority and approved trustees of MPF schemes/administrators of ORS, banks and insurance companies) may release to LD and/or its appointed agent(s) the information including personal data provided in this application for the purposes of processing and auditing application(s) under this Subsidy Scheme, as well as for the purposes of monitoring and safeguarding against abuses of this Subsidy Scheme.

The Employer confirms:

- (10) that to the best of the knowledge and belief of the Employer, the information provided in this Form and any supporting document(s) submitted are true, complete and accurate; and the Employer shall report any change of information provided in this application and submit the updated information to LD and/or its appointed agent(s) as soon as possible. The Employer understands that any incorrect/inaccurate information provided in this Form and the attached document(s) (including supplementary information and document(s) (if any)) may render this application invalid;
- (11) that consent has been obtained from the Employee(s) the particulars of whom are set out in Part II above and the Supplementary Form(s) for Part II (if any) for providing his/her/their personal data and necessary information for processing and auditing application(s) under this Subsidy Scheme;
- (12) that the Employer shall comply with all requirements set out in the Guidance Notes;
- (13) that the Employee(s) is/are entitled to SP/LSP under EO; and
- (14) that the wages adopted for calculating the pre- and post-transition portions of SP/LSP entitlement of the Employee(s) in the respective items (46) and (48) of Part II above and the Supplementary Form(s) for Part II (if any) comply with the definition of "wages" stipulated in EO.
- (15) The Employer agrees to repay in full to the Hong Kong Special Administrative Region Government any overpaid subsidy, or have the overpaid subsidy partly or wholly set off by LD and/or its appointed agent(s) against the subsidy approved in any applications by the Employer (in respect of the same or different employee(s)), subject to the decision of LD and/or its appointed agent(s).
- (16) The Employer consents that the personal data and information provided in this application may be used for matching with the data held by other government bureaux/departments/organisations (including but not limited to the Immigration Department, the Inland Revenue Department, the Companies Registry, the Mandatory Provident Fund Schemes Authority and approved trustees of MPF schemes/administrators of ORS, banks and insurance companies) for processing and auditing application(s) under this Subsidy Scheme, as well as for the purposes of monitoring and safeguarding against abuses of this Subsidy Scheme.

(Please put a "✓" in the box below)

☐ **I, in my own right as the Employer/for and on behalf of the Employer*, declare that the Employer has paid SP/LSP to the Employee(s) named in Part II of this Application Form and the Supplementary Form(s) for Part II (if any) in accordance with EO.**

Name

Post Title

Signature

Date (dd/mm/yyyy)

Company/Organisation Chop

*Please delete where appropriate

†Please put a "✓" in the appropriate box

^Optional items

Explanatory Notes for Employers Completing the Application Form

General

1. This Application Form (including Supplementary Form for Part II) is available in both English and Chinese. Should there be any discrepancy between the English and Chinese versions, the English version shall prevail. Please complete the Form in block letters and in black or blue ink.
2. All items are required to be filled in except those marked with an “^” aside or otherwise specified in the Form. Please fill in “N/A” if the information is not available for the mandatory fields. For example, for the Chinese name of an Employer (item (1) of Part I), please fill in “N/A” if the Employer does not possess a Chinese name.

Notes

- Note 1 The Employer refers to the business entity who has entered into a contract of employment to employ the Employee(s) provided in Part II of this Application Form and the Supplementary Form(s) for Part II (Form No.: SSA_ER_SF(E)(05/2025)) (if any). Please provide the name of employer according to the type of business entity as tabulated below:

Type of business entity	Name to be filled in item (1) of Part I
Type I (Details in Note 5): Limited Company, Body Corporate, Limited Partnership, etc.	Name of company, body corporate, limited partnership, etc. stated in the registration document
Type II (Details in Note 6): Registered Organisation	Name of organisation stated in the registration document
Type III (Details in Note 7): Sole Proprietorship/General Partnership	Name of sole proprietor/all partners (e.g. if a general partnership with two individual partners, namely CHAN Tai-man and HO Siu-man, operates a business in the name of TAI Company, please fill in “CHAN Tai-man and HO Siu-man”)
Type IV (Details in Note 7): Entities exempted from registration under the Business Registration Ordinance (“BRO”) (Chapter 310 of the Laws of Hong Kong) but required to obtain a licence for their business	Name of licence holder
Type V (Details in Note 8): Individual Employer	Name of employer

- Note 2 Please fill in the appropriate code for the trade from the following classification:

1. Arts, entertainment and recreation
2. Catering
3. Construction
4. Education services
5. Finance
6. Health care services
7. Hotels and accommodation activities
8. Import and export trades
9. Information and communications
10. Insurance
11. Manufacturing
12. Professional services, administrative and other business support services
13. Real estate
14. Retail
15. Social work activities
16. Storage
17. Transportation, postal and courier services
18. Wholesale
19. Work activities within domestic households
20. Other personal services
21. Others not elsewhere classified

Note 3 Please provide the registered, business or licence address according to the type of business entity as tabulated below:

Type of business entity	Address to be filled in item (4) of Part I
Type I (Details in Note 5): Limited Company, Body Corporate, Limited Partnership, etc.	Registered address stated in the registration document
Type II (Details in Note 6): Registered Organisation	
Type III (Details in Note 7): Sole Proprietorship/General Partnership	Principal business address, i.e. the address in the Business Registration Certificate of the main branch
Type IV (Details in Note 7): Entities exempted from registration under BRO but required to obtain a licence for their business	Address stated in the licence
Type V (Details in Note 8): Individual Employer	Please fill in “N/A” for item (4) of Part I and provide the correspondence address in item (5).

Note 4 Please provide the information of a local Hong Kong Dollar savings or current bank account and the name of account holder according to the type of business entity as tabulated below:

Type of business entity		Name of account holder should be the same as
Type I (Details in Note 5): Limited Company, Body Corporate, Limited Partnership, etc.		The name of employer provided in item (1) of Part I
Type II (Details in Note 6): Registered Organisation		
Type III (Details in Note 7)	Sole Proprietorship	The name of employer provided in item (1) of Part I; or The name of business provided in item (22) of Part I
	General Partnership	The name of business provided in item (22) of Part I
Type IV (Details in Note 7): Entities exempted from registration under BRO but required to obtain a licence for their business		The name of employer provided in item (1) of Part I
Type V (Details in Note 8): Individual Employer		

Note 5 For limited companies/body corporates registered under the Companies Ordinance (Chapter 622 of the Laws of Hong Kong), limited partnerships registered under the Limited Partnerships Ordinance (Chapter 37 of the Laws of Hong Kong), limited partnership funds registered under the Limited Partnership Fund Ordinance (Chapter 637 of the laws of Hong Kong), open-end fund companies registered under the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), and registered trustee corporations registered under the Registered Trustees Incorporation Ordinance (Chapter 306 of the Laws of Hong Kong), please provide the Certificate of Incorporation/Registration number, i.e. the 8-digit Unique Business Identifier. If the Applicant has entered into an employment contract with the Employee named in Part II of this Application Form and the Supplementary Form(s) for Part II (if any) in a business name, please provide the Business Registration number (“BRN”) on the Business Registration Certificate which carries the business name concerned. Otherwise, please provide the BRN of the main branch (if any).

Note 6 For organisations incorporated/registered under an ordinance of Hong Kong *other than the ones listed in Note 5 above*, such as the Societies Ordinance (Chapter 151 of the Laws of Hong Kong), Trade Unions Ordinance (Chapter 332 of the Laws of Hong Kong), Building Management Ordinance (Chapter 344 of the Laws of Hong Kong) and Education Ordinance (Chapter 279 of the Laws of Hong Kong), etc., please provide the registration number under the relevant ordinance. If the Applicant has entered into an employment contract with the Employee named in Part II of this Application Form and the Supplementary Form(s) for Part II (if any) in a business name, please provide the Business Registration number (“BRN”) on the Business Registration Certificate which carries the business name concerned. Otherwise, please provide the BRN of the main branch (if any).

Note 7 For sole proprietorship and general partnership, if the Applicant has entered into an employment contract with the Employee named in Part II of this Application Form and the Supplementary Form(s) for Part II (if any) in a business name, please provide the Business Registration number (“BRN”) on the Business Registration Certificate which carries the business name concerned. Otherwise, please provide the BRN of the main branch.

For an entity exempted from business registration under BRO but required to obtain a licence from a government department to operate the business (e.g. the business of agriculture, market gardening or fishing) in Hong Kong, please fill in Section D of Part I of this Form and provide the entity’s business type, name of the licence, licence number and licensing authority, e.g. Livestock Keeping Licence issued by the Agriculture, Fisheries and Conservation Department.

Note 8 It refers to an employer entering into an employment contract with an employee in his/her own capacity, such as a natural person employer engaging a personal chauffeur.

Note 9 Please input “000” as the branch number if there is no branch business.

Note 10 The Subsidy Scheme for Abolition of MPF Offsetting Arrangement is applicable to the severance payment (“SP”)/long service payment (“LSP”) paid by an employer to an employee in respect of the service starting **on or after the transition date** (i.e. 1 May 2025). The post-transition portion of SP/LSP can be offset by the employer-funded (voluntary) mandatory provident fund (“MPF”) scheme benefits, the employer-funded (specified) occupational retirement scheme (“ORS”) benefits, and the contractual gratuities based on employee’s length of service, if any. If the employer has used the above-mentioned allowable offsetting items to offset the post-transition portion of SP/LSP of an employee, the “post-transition portion of SP/LSP actually paid” refers to the net amount of post-transition portion of SP/LSP calculated in accordance with the Employment Ordinance (“EO”) (Chapter 57 of the Laws of Hong Kong) and paid to the employee after offsetting the allowable offsetting items. An employer is **not eligible** to apply for subsidy under this Subsidy Scheme if such expense has been/will be fully covered/subsidised by other government funding.

Note 11 The Employer must have cleared all MPF mandatory contributions or employer-funded exempt ORS contributions for the Employee before making a subsidy application. Employers defaulting MPF mandatory contributions or employer-funded exempt ORS contributions are not eligible for subsidy.

Note 12 Please read “A Concise Guide to the Employment Ordinance” for the definition of “continuous contract” under EO.

Note 13 **Special conditions for termination of contract without notice by employee**
Section 10 of EO specifies that an employee may terminate his/her employment contract without notice or payment in lieu of notice (“PILON”) if:
(a) he/she reasonably fears physical danger by violence or disease;
(b) he/she is subjected to ill-treatment by the employer; or
(c) on any other ground which he/she would be entitled to terminate the contract without notice at common law.

For such cases, “**Date on which termination took effect**” refers to the date the employee exercised such right to terminate the employment contract.

Termination of contract without notice by employee due to non-/late payment of wages

Section 10A of EO specifies that if wages are not paid within one month after they become due, an employee may deem his/her contract of employment to be terminated by his/her employer without notice and is entitled to PILON in addition to other statutory and contractual termination payment, such as SP/LSP. For such cases, please provide the date up to which PILON was calculated.

Termination of contract without notice by employee due to lay-off

Under section 31E of EO, where an employee is employed on such terms and conditions that his/her remuneration depends on his/her being provided by the employer with work of the kind he/she is employed to do (e.g. piece-rated employee), he/she shall be taken to be laid off if the number of days on which no work is provided and no wages is paid exceeds:

- (a) half of the total number of normal working days in any period of four consecutive weeks; or
- (b) one-third of the total number of normal working days in any period of 26 consecutive weeks.

The days of lock-out, rest days, annual leave and statutory holidays should not be counted as normal working days during the above periods.

For such cases, “**Date on which termination took effect**” refers to the expiry date of the four consecutive weeks or 26 consecutive weeks mentioned above.

Note 14

Definition of wages

As specified under section 2 of EO, “wages” means all remuneration, earnings, allowances, tips and service charges, however designated or calculated, payable to an employee in respect of work done or work to be done. Allowances including travelling allowances, attendance allowances, commission and overtime pay are within the definition of wages. However, it does not include:

- (a) the value of any accommodation, education, food, fuel, water, light or medical care provided by the employer;
- (b) employer’s contribution to any retirement scheme;
- (c) commission, attendance allowance or attendance bonus which is of a gratuitous nature or is payable only at the discretion of the employer;
- (d) non-recurrent travelling allowance or the value of any travelling concession or travelling allowance for actual expenses incurred by the employment;
- (e) any sum payable to the employee to defray special expenses incurred by him/her by the nature of his/her employment;
- (f) end of year payment, or annual bonus which is of a gratuitous nature or is payable only at the discretion of the employer; and
- (g) gratuity payable on completion or termination of a contract of employment.

Overtime pay should also be included in calculating SP/LSP if:

- (a) it is of a constant character; or
- (b) its monthly average over the past 12 months is not less than 20% of the average monthly wages of the employee during the same period.

Note 15

Calculation of SP/LSP

For employees to whom the abolition of MPF offsetting arrangement applies and whose employment period straddles 1 May 2025, their SP/LSP entitlement is divided into the pre-transition portion and the post-transition portion.

“Monthly-rated employee(s)” refer to employee(s) whose wages are paid on a monthly basis. For any other cases (e.g. daily-rated employee, piece-rated employee), such employee(s) is/are referred to as “non-monthly rated employee(s)”.

In case of a monthly-rated employee, the last full month’s wages or the average monthly wages over the last 12 months immediately preceding the transition date (i.e. 1 May 2025) or immediately preceding the relevant date of termination of employment adopted for calculation of SP/LSP shall not exceed \$22,500. Please refer to the following table for the wages for calculating the pre-transition portion of SP/LSP entitlement if the length of service preceding 1 May 2025 is less than 12 months:

Employment period preceding 1 May 2025	Wages for calculating pre-transition portion of SP/LSP
(a) Less than 12 months but not less than one month	(i) Last full month’s wages immediately preceding 1 May 2025; or (ii) Average monthly wages for the employment period preceding 1 May 2025
(b) Less than one month	First full month’s wages after commencement of employment

In case of a non-monthly rated employee, the total of the 18 days’ wages chosen out of the last 30 normal working days, or 18 times the average daily wages over the last 12 months immediately preceding 1 May 2025 or immediately preceding the relevant date of termination of employment adopted for calculation of SP/LSP shall not exceed \$15,000. Please refer to the following table for the wages for calculating the pre-transition portion of SP/LSP if the length of service preceding 1 May 2025 is less than 12 months:

Employment period preceding 1 May 2025	Wages for calculating pre-transition portion of SP/LSP
(a) Less than 12 months but not less than 30 normal working days	(i) 18 days’ wages chosen by the employee out of his/her last 30 normal working days immediately preceding 1 May 2025; or (ii) 18 times the average daily wages for the employment period preceding 1 May 2025
(b) Less than 30 normal working days	18 days’ wages chosen by the employee out of his/her first 30 normal working days after the commencement of employment

For employers who had reduced wages of an employee before 1 May 2025 and/or termination of employment contract and used the pre-reduced wage rate to calculate the pre- and/or post-transition portions of SP/LSP entitlement as undertaken, please provide the pre-reduced wage rate in items (46) and/or (48) of Part II and the Supplementary Form(s) for Part II (if any) and provide the supporting documents, such as a written consent for reduction of wages and an undertaking to use the pre-reduced wage rate for calculation of the pre- and/or post-transition portions of SP/LSP at termination of employment, etc.

Pursuant to section 31G(3) of EO, for non-manual employees whose employment commenced before 1980 and the average monthly wages for the 12 months immediately preceding 8 June 1990 exceeded \$15,000, their years of service can only be reckoned up to 1980 for the calculation of SP/LSP.

Note 16 Please fill in the amount of pre- and post-transition portions of SP/LSP entitled by the Employee in items (47) and (49) of Part II of this Application Form and the Supplementary Form(s) for Part II (if any) respectively, which should be the amount yet to be offset by allowable offsetting item(s) (e.g. employer-funded (voluntary) MPF scheme benefits and gratuities based on employee's length of service, etc.). For details of calculation of the pre-transition portion of SP/LSP entitlement, please refer to Note 15 above.

Note 17 Employer-funded (voluntary) MPF scheme benefits refer to the accrued benefits that are:

- (a) held by approved trustee of an MPF scheme in respect of the Employee; and
- (b) attributable to a voluntary contribution made to such a scheme by the Employer.

The amount of benefits stated here should not have been used for offsetting the pre-transition portion of the SP/LSP entitlement.

Note 18 Pursuant to sections 2(4) and 2(5) of EO, a portion of benefits of an employer-funded exempt ORS, including:

- (a) an ORS that is granted exemption under the Mandatory Provident Fund Schemes Ordinance ("MPFSO") (Chapter 485 of the Laws of Hong Kong);
- (b) the provident fund schemes under the Grant Schools Provident Fund Rules (Chapter 279C of the Laws of Hong Kong) and the Subsidized Schools Provident Fund Rules (Chapter 279D of the Laws of Hong Kong); and
- (c) a provident, pension, retirement or superannuation scheme (however described) of a place outside Hong Kong to which an employer has made contributions for an employee (including an imported worker) and due to which, the employer is exempted from arranging the employee to enrol in an MPF scheme in Hong Kong,

as calculated according to the following formula (i.e. **"employer-funded (basic portion) exempt ORS benefits"**), shall be carved out from the vested benefits of employers' ORS contributions:

Employee's final average monthly relevant income*	×	Years of service with employer-funded exempt ORS benefits**	×	5%	×	12
* "Final average monthly relevant income" means the employee's average monthly relevant income in the 12 months immediately preceding the termination of employment, subject to the prevailing maximum level of relevant income under MPFSO.						
** Only years of service on or after 1 December 2000 will count.						

Employers cannot use the **"employer-funded (basic portion) exempt ORS benefits"** to offset an employee's post-transition portion of SP/LSP entitlement.

Employers can use the **"employer-funded (specified) ORS benefits"** to offset an employee's SP/LSP entitlement regardless of whether it is the pre- or post-transition portion.

"Employer-funded (specified) ORS benefits" refers to (i) the remaining vested benefits of the employer-funded exempt ORS benefits after deduction of the employer-funded (basic portion) exempt ORS benefits calculated by the above formula (i.e. **"employer-funded (prescribed portion) exempt ORS benefits"**); and/or (ii) all the vested benefits of the employer-funded non-exempt ORS benefits.

Note 19 Please fill in the appropriate code for the approved trustee from the following list:

1. AIA Company (Trustee) Limited
2. Bank Consortium Trust Company Limited
3. Bank of Communications Trustee Limited
4. Bank of East Asia (Trustees) Limited
5. BOCI-Prudential Trustee Limited
6. China Life Trustees Limited
7. Cititrust Limited
8. HSBC Institutional Trust Service (Asia) Limited
9. HSBC Provident Fund Trustee (Hong Kong) Limited
10. Manulife Provident Funds Trust Company Limited
11. Principal Trust Company (Asia) Limited
12. Standard Chartered Trustee (Hong Kong) Limited
13. Sun Life Pension Trust Limited
14. Sun Life Trustee Company Limited
15. YF Life Trustees Limited

If the name of the approved trustee/administrator of the MPF schemes/ORS of which the Employee was enrolled in during employment is not on the above list, please provide the name of the approved trustee/administrator.

Personal Information Collection Statement for Employers

Purposes of Collection of Personal Data

1. The information collected by means of your application(s) for subsidy under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement (“this Subsidy Scheme”) will be used by the Labour Department (“LD”) and/or its appointed agent(s) for the following purposes:
 - (a) processing and auditing application(s) under this Subsidy Scheme, effecting subsidy and dealing with and recovering overpaid subsidy in relation to this Subsidy Scheme, if any;
 - (b) matching your personal data and those of the relevant employee(s) with the databases of relevant government bureaux/departments/organisations (including but not limited to the Immigration Department, the Inland Revenue Department, the Companies Registry, the Mandatory Provident Fund Schemes Authority and approved trustees of mandatory provident fund (“MPF”) schemes/administrators of occupational retirement schemes (“ORS”), banks and insurance companies) for processing and auditing application(s) under this Subsidy Scheme, and monitoring and safeguarding against abuses of this Subsidy Scheme;
 - (c) all other purposes connected with implementing this Subsidy Scheme by LD and/or its appointed agent(s); and
 - (d) statistical purposes on the condition that the resulting statistics will not be made available in a form that identifies the employers and the employees to which the application(s) relate(s) (data subjects).
2. The provision of the personal data is voluntary. However, failure to provide true, complete and accurate personal information may render your application(s) under this Subsidy Scheme invalid, not being accepted and/or disqualified.

Classes of Transferees

3. For the purposes stated in paragraph 1 above, LD and/or its appointed agent(s) may disclose your personal data and those of the employee(s):
 - (a) to relevant organisations and/or persons to verify the application(s), and to match with the databases of relevant government bureaux/departments/organisations (including but not limited to the Immigration Department, the Inland Revenue Department, the Companies Registry, the Mandatory Provident Fund Schemes Authority and approved trustees of MPF schemes/administrators of ORS, banks and insurance companies) for the purposes of processing and auditing application(s) under this Subsidy Scheme, and monitoring and safeguarding against abuses of this Subsidy Scheme;
 - (b) to organisations and/or persons authorised by or associated with LD and/or its appointed agent(s) in the operation of this Subsidy Scheme for the purposes set out in paragraph 1 above; or
 - (c) pursuant to or as permitted under the Personal Data (Privacy) Ordinance (“PDPO”) (Chapter 486 of the Laws of Hong Kong).

Access to and Correction of Personal Data and Enquiries

4. In accordance with PDPO, you have the right to access and make correction to the personal data provided in your application(s). You may also request a copy of the relevant personal data on paying an administrative fee. Request for access to and/or correction of personal data should be made in writing to: Labour Officer (EBS), Employment Benefits Support Division, Labour Department, 6/F., Harbour Building, 38 Pier Road, Central, Hong Kong.