Subsidy Scheme for Abolition of MPF Offsetting Arrangement

Guidance Notes for Employers Making Subsidy Applications

Channels for Enquiries

Members of the public can obtain more details about the Subsidy Scheme for Abolition of MPF Offsetting Arrangement (here below referred to as "the Subsidy Scheme") through the following means:

- visit the TransitionEase Portal (www.offsettingsubsidy.gov.hk);
- call the Hotline of the Service Centre for Subsidy Scheme for Abolition of MPF Offsetting Arrangement (here below referred to as "the Service Centre") at 2989 1001 during office hours;
- email the Service Centre at enquiry@ssasc.hk; or
- visit the Service Centre during office hours:

Address:	18/F, Tower A, Manulife Financial Centre, 223 Wai Yip Street, Kwun Tong, Kowloon	
Office hours:	Mondays to Fridays (excluding public holidays)	10:00 am to 1:00 pm and 2:00 pm to 7:00 pm

The Service Centre is operated by the processing agent ("PA") appointed by the Labour Department ("LD"). The PA is also responsible for processing the applications for subsidy submitted under the Subsidy Scheme.

1. Introduction

(a) Upon the abolition of the mandatory provident fund ("MPF") offsetting arrangement on 1 May 2025 (i.e. "transition date"), employers are no longer allowed to use the employer-funded (mandatory) MPF scheme benefits or the employer-funded (basic portion) exempt occupational retirement scheme ("ORS") benefits to offset an employee's severance payment ("SP")/long service payment ("LSP") in respect of the employee's employment period from 1 May 2025 onwards (i.e. "post-transition portion of SP/LSP").

(b) In tandem with the abolition of the MPF offsetting arrangement, the Government has implemented a 25-year subsidy scheme for employers to provide subsidies to employers affected by the abolition of the MPF offsetting arrangement to share out their expenses on **the post-transition portion of SP/LSP**. The Subsidy Scheme is an administrative scheme launched by LD and operated by the PA appointed by LD. Please refer to Appendix 1 for details on the subsidy ratios of the Subsidy Scheme for employers in the 25-year period.

2. Eligibility for Subsidy under the Subsidy Scheme

(a) Employers may make application for subsidy under the Subsidy Scheme for the post-transition portion of SP/LSP payable to an employee if:

(i) the employee is covered by the Employment Ordinance ("EO") (Chapter 57 of the Laws of Hong Kong) and is entitled to SP/LSP under EO upon termination of employment;

(ii) the employer is obliged to enrol the employee in an MPF scheme and make contributions to the employee's MPF account in accordance with the Mandatory Provident Fund Schemes Ordinance ("MPFSO") (Chapter 485 of the Laws of Hong Kong), or to make contributions to an employer-funded exempt ORS for the employee during the whole or part of the post-transition employment period.

An employer-funded exempt ORS refers to:
- an ORS that is granted exemption under MPFSO;
- 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
- a provident, pension, retirement or superannuation scheme (however described) of a place outside Hong Kong to which the 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;

(iii) the employer has paid SP/LSP to the employee;

(iv) the relevant date of termination of employment of the employee falls within the 25-year subsidy period, i.e. between 1 May 2025 and 30 April 2050 (both dates inclusive); and

(v) the post-transition portion of SP/LSP paid to the employee has not been/will not be fully covered/subsidised by other government funding.

(b) The employee does not fall into any one of the following categories of workers[1] who are excluded from payment of SP/LSP under EO:

(i) an employee whose employer is his/her husband or wife;

(ii) an outworker;

(iii) a person, employed by a government other than the Hong Kong Special Administrative Region ("HKSAR") Government, who is a subject or citizen of the state under whose government he/she is employed; and

(iv) a person in respect of employment as a domestic servant in, or in connection with, a private household, where the employer is the father, mother, grandfather, grandmother, stepfather, stepmother, son, daughter, grandson, granddaughter, stepson, stepdaughter, brother, sister, half-brother or half-sister of the employee.

(c) For relevant provisions relating to SP/LSP under EO, please refer to the pamphlet "Extracts of Provisions in the Employment Ordinance Relating to Severance Payment and Long Service Payment".

(d) The Subsidy Scheme does not cover employer's payout in relation to the SP/LSP entitlement (if any) in the terminal payments awarded by the Labour Tribunal or a court to an employee as remedies for unreasonable dismissal, unreasonable variation of the terms of the employment contract, or unreasonable and unlawful dismissal.

(e) Employers should have cleared all MPF mandatory contributions (or contributions to employer-funded exempt ORS) for the employees in respect of whom subsidy on SP/LSP expenses is applied before making the subsidy applications. Subsidy applications submitted by employers defaulting MPF mandatory contributions (or employer-funded exempt ORS contributions) will not be entertained.

[1] By virtue of sections 31F and 31U of EO

3. Relevant Date of Termination of Employment of Employees

(a) The relevant date of termination of employment of an employee under EO means –

(i) where an employment contract is terminated by notice, the date on which that notice expires;

(ii) where an employment contract is terminated by payment in lieu of notice ("PILON"), the date up to which PILON is calculated;

(iii) where an employment contract is terminated partly by notice and by PILON for the remaining notice period, the date up to which PILON is calculated or the date on which the notice expires, whichever is later;

(iv) where an employee is employed under a fixed-term contract and that term expires, the date on which that term expires;

(v) where an employment contract specifies an age of retirement and the employee retires at that age, the date up to which the wages are calculated;

(vi) where an employee dies during employment, the date of his/her death;

(vii) where an employee terminates his/her employment contract without notice or PILON under circumstances specified in section 10 of EO, the date on which the termination takes effect;

(viii) where an employee terminates his/her employment contract on the ground of being certified as permanently unfit for the particular type of work for which he/she is employed by a registered medical practitioner or a registered Chinese medicine practitioner, the date on which the termination takes effect or the date up to which the wages are calculated, whichever is later;

(ix) where an employee terminates his/her employment contract in accordance with section 10A of EO due to non-/late payment of wages by the employer, the date up to which PILON that should be paid by the employer to the employee is calculated;

(x) where an employee is taken to be laid off by virtue of section 31E of EO, the expiry date of any four consecutive weeks during which half of the total number of normal working days or any 26 consecutive weeks during which one-third of the total number of normal working days the employee is not provided with work and is not paid wages for such days; and

(xi) where an employment contract is terminated other than in accordance with the provisions of EO, the date on which the termination takes effect.

(b) Please see Appendix 2 for examples illustrating how the relevant date of termination of employment is determined and the impact on employers' eligibility for the Subsidy Scheme.

4. Documents Required to be Submitted Together with a Subsidy Application

(a) Employers may apply for subsidy for the post-transition portion of SP/LSP expenses in respect of more than one employee in one submission. Applications will be counted on the basis of individual employees. Employers should submit the following documents together with their applications:

(i) a completed Application Form (Form No.: SSA_ER_AF(E)(11/2025)) (and Supplementary Form(s) for Part II (Form No.: SSA_ER_SF(E)(11/2025)) if subsidy is applied for the post-transition portion of SP/LSP expenses on more than one employee); and

(ii) a copy of the supporting documents in Appendix 3.

(b) Where necessary, the Service Centre may request employers to provide further information during application processing.

5. Channels to Submit Applications

(a) Employers are encouraged to submit applications through the TransitionEase (app.offsettingsubsidy.gov.hk).

(b) Employers may also submit applications to the Service Centre through the following channels:

- email: enquiry@ssasc.hk
- post or submit in person:

The Service Centre

Address:	18/F, Tower A, Manulife Financial Centre, 223 Wai Yip Street, Kwun Tong, Kowloon	
Office hours:	Mondays to Fridays (excluding public holidays)	10:00 am to 1:00 pm and 2:00 pm to 7:00 pm

Drop Box of the Subsidy Scheme

Address:	22/F, Prince's Building, Central, Hong Kong	
Collection hours:	Mondays to Fridays (excluding public holidays)	8:00 am to 7:00 pm

If the submission is sent by post, please affix sufficient postage and provide your return address at the back of the envelope. The Labour Department and the Service Centre will not accept underpaid mail items or be liable for any loss of the documents in transit.

- facsimile: 2989 1012

(c) Employers will receive an acknowledgement receipt with the application number of their application(s) from the Service Centre via the TransitionEase, or by post if employers adopt other means of application submission. If the employer does not receive any acknowledgement receipt within seven working days after submission of application, please call the Service Centre's Hotline to follow up.

6. Deadline to Submit Applications

Employers must submit applications **within three months** of the date of effecting payment of SP/LSP to the employees concerned. Late applications will **NOT be entertained**.

7. Processing of Applications

(a) The Service Centre will assess the employer's eligibility for subsidy and determine the amount of subsidy to be granted in respect of the post-transition portion of SP/LSP expenses of individual employees based on the information and supporting documents provided by the employer (please see Appendix 3 for details) and obtained from relevant government bureaux/departments/organisations, where appropriate.

(b) Staff of the Service Centre and/or LD may approach the employer by telephone, post, email and/or other means (e.g. company visits) to verify, clarify, or seek supplementary information and documents, and may invite the employer to attend interviews. If in doubt, employers should contact the Service Centre or LD to verify the identity of the persons approaching them.

(c) Where necessary, employers may be required to declare that the information given in the applications and documents submitted by them are true and correct.

(d) Employers are advised to retain the originals of all supporting documents submitted with their applications for at least one year after receipt of the application results.

8. Notification of Application Result and Payment of Subsidy (if approved)

(a) Employers will receive a Notification of Application Result via the TransitionEase, or by post if the employers adopt other means of application submission. The employees concerned will also be notified if appropriate.

(b) Where the application is approved with subsidy payable, the subsidy will be paid into the employer's specified bank account provided in the Application Form.

(c) In general, employers will be notified of the application result within 30 working days after the Service Centre has received all necessary information and documents pertaining to the applications. If the employers have not received the subsidy payment for their approved applications after seven working days from the issue date of notification of application result, they may contact the Service Centre for assistance.

(d) Employers may seek review of their applications 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 appeal request is final.

(e) The review request should be made **within four weeks** from the issue date of notification of application result. The appeal request should be made **within four weeks** from the issue date of notification of review result. Late requests would **NOT be entertained**.

9. Review of Applications by the Service Centre

The Service Centre and/or LD will select applications of which processing has been completed for review. Where necessary, employers of the selected applications may be required to provide further information to substantiate their applications (e.g. proof of employer's mandatory contributions to the MPF account of the employee concerned showing the amount of relevant income of the employee, or proof of employer's contributions to an employer-funded exempt ORS for the employee showing the salary of the employee in the 12 months immediately preceding the termination of employment, etc.). If employers fail to provide the information required without reasonable excuse, they will be liable to repay in full any subsidy received to the HKSAR Government.

10. Repayment of Overpaid Subsidy

If it is later found that an employer is not eligible for subsidy or the amount of subsidy for which the employer is eligible should be smaller than the amount paid to the employer, due to but not limited to further verification/investigation, availability of new information and overpayment or payment by mistake for whatever reason, etc., the employer shall repay in full to the HKSAR Government any overpaid subsidy received. The Service Centre and LD reserve the right to have the overpaid subsidy set off against part or all of the subsidy approved in any applications of the employers concerned (in respect of the same or different employees).

11. Provision of Information

(a) Employers should ensure that consent has been obtained from the employee for providing his/her personal data and necessary information and documents to the Service Centre and/or LD for subsidy application under the Subsidy Scheme.

(b) Failure to provide complete or sufficient information in the application may cause delay in processing of the application or render the application disqualified for further processing. Employers wishing to provide supplementary information or amend the information submitted should notify the Service Centre via the TransitionEase, email, post, or facsimile.

Appendices

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Subsidy Ratios under the 25-Year Subsidy Scheme for Employers

1. The subsidy for employers is only applicable to SP/LSP paid to an employee in respect of **the employment period on or after the transition date on 1 May 2025**, i.e. the post-transition portion of SP/LSP.

2. The amount of subsidy payable will be calculated based on the net amount of post-transition portion of SP/LSP actually paid to the employee by the employer or the net amount of post-transition portion of SP/LSP payable as calculated in accordance with EO, whichever is less.

3. The subsidy ratios/the cap on an employer's share of the post-transition portion of SP/LSP set for subsidy applications falling within the first $500,000 of the net amount of post-transition portion of SP/LSP eligible for subsidy[2] of an employer (here below referred to as the "$500,000 threshold") and beyond the $500,000 threshold are provided in Table 1 and Table 2 below respectively.

Table 1: Subsidy applications which fall within the $500,000 threshold in a subsidy year

Subsidy year		Subsidy amount
In the initial nine subsidy years, there is a cap on an employer's share of an employee's post-transition portion of SP/LSP. The subsidy amount is the greater amount of – (a) the subsidy amount calculated by applying the subsidy ratio of the applicable subsidy year to the net amount of post-transition portion of SP/LSP eligible for subsidy; or (b) an amount in excess of the cap on employer's share of an employee's net amount of post-transition portion of SP/LSP eligible for subsidy.		
1	1 May 2025 – 30 April 2026	(a) 50% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $3,000 per employee
2	1 May 2026 – 30 April 2027	
3	1 May 2027 – 30 April 2028	
4	1 May 2028 – 30 April 2029	(a) 45% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $25,000 per employee
5	1 May 2029 – 30 April 2030	(a) 40% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $25,000 per employee
6	1 May 2030 – 30 April 2031	(a) 35% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $25,000 per employee
7	1 May 2031 – 30 April 2032	(a) 30% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $50,000 per employee
8	1 May 2032 – 30 April 2033	(a) 25% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $50,000 per employee

[2] The net amount of post-transition portion of SP/LSP eligible for subsidy refers to the amount of post-transition portion of SP/LSP paid to an employee and accepted by the Service Centre. For example, an employee is entitled to $50,000 post-transition portion of SP/LSP as calculated in accordance with EO. His/Her employer may offset the post-transition portion of SP/LSP with allowable offsetting item(s) (e.g. employer-funded (voluntary) MPF scheme benefits ("ERVC"), gratuities based on length of service, etc.). If the employer has offset the post-transition portion of SP/LSP with, say, (i) $5,000 of ERVC and (ii) $10,000 of gratuities, and paid the employee the remaining $35,000 (i.e. $50,000 − $5,000 − $10,000), the net post-transition portion of SP/LSP eligible for subsidy of the employee is $35,000. If the employer has not offset the employee's post-transition portion of SP/LSP with any allowable offsetting item and paid the employee $50,000, the net post-transition portion of SP/LSP of the employee for the purpose of calculation of subsidy payable to the employer is $50,000.

9	1 May 2033 – 30 April 2034	(a) 20% of the net post-transition portion of SP/LSP eligible for subsidy; or (b) the amount in excess of the cap of $50,000 per employee
In the 10th to 25th subsidy year, the subsidy amount is calculated by applying the subsidy ratio of the applicable subsidy year to the net amount of post-transition portion of SP/LSP eligible for subsidy.		
10	1 May 2034 – 30 April 2035	20% of the net post-transition portion of SP/LSP eligible for subsidy
11	1 May 2035 – 30 April 2036	20% of the net post-transition portion of SP/LSP eligible for subsidy
12	1 May 2036 – 30 April 2037	15% of the net post-transition portion of SP/LSP eligible for subsidy
13	1 May 2037 – 30 April 2038	15% of the net post-transition portion of SP/LSP eligible for subsidy
14	1 May 2038 – 30 April 2039	10% of the net post-transition portion of SP/LSP eligible for subsidy
15	1 May 2039 – 30 April 2040	
16	1 May 2040 – 30 April 2041	
17	1 May 2041 – 30 April 2042	
18	1 May 2042 – 30 April 2043	
19	1 May 2043 – 30 April 2044	
20	1 May 2044 – 30 April 2045	5% of the net post-transition portion of SP/LSP eligible for subsidy
21	1 May 2045 – 30 April 2046	
22	1 May 2046 – 30 April 2047	
23	1 May 2047 – 30 April 2048	
24	1 May 2048 – 30 April 2049	
25	1 May 2049 – 30 April 2050	

Table 2: Subsidy applications which fall beyond the $500,000 threshold in a subsidy year

Subsidy year		**Subsidy amount** (calculated by applying the subsidy ratio of the applicable subsidy year to the amount of net post-transition portion of SP/LSP eligible for subsidy of an employee)
1	1 May 2025 – 30 April 2026	50% of the net post-transition portion of SP/LSP eligible for subsidy
2	1 May 2026 – 30 April 2027	
3	1 May 2027 – 30 April 2028	
4	1 May 2028 – 30 April 2029	45% of the net post-transition portion of SP/LSP eligible for subsidy
5	1 May 2029 – 30 April 2030	40% of the net post-transition portion of SP/LSP eligible for subsidy
6	1 May 2030 – 30 April 2031	35% of the net post-transition portion of SP/LSP eligible for subsidy
7	1 May 2031 – 30 April 2032	30% of the net post-transition portion of SP/LSP eligible for subsidy
8	1 May 2032 – 30 April 2033	25% of the net post-transition portion of SP/LSP eligible for subsidy
9	1 May 2033 – 30 April 2034	20% of the net post-transition portion of SP/LSP eligible for subsidy
10	1 May 2034 – 30 April 2035	15% of the net post-transition portion of SP/LSP eligible for subsidy
11	1 May 2035 – 30 April 2036	10% of the net post-transition portion of SP/LSP eligible for subsidy
12	1 May 2036 – 30 April 2037	5% of the net post-transition portion of SP/LSP eligible for subsidy
13	1 May 2037 – 30 April 2038	No subsidy
14	1 May 2038 – 30 April 2039	
15	1 May 2039 – 30 April 2040	
16	1 May 2040 – 30 April 2041	
17	1 May 2041 – 30 April 2042	
18	1 May 2042 – 30 April 2043	
19	1 May 2043 – 30 April 2044	
20	1 May 2044 – 30 April 2045	
21	1 May 2045 – 30 April 2046	
22	1 May 2046 – 30 April 2047	
23	1 May 2047 – 30 April 2048	
24	1 May 2048 – 30 April 2049	
25	1 May 2049 – 30 April 2050	

4. The relevant date of termination of employment of the employee determines in which subsidy year the application falls, and hence the corresponding subsidy ratio that should be applied in the calculation of subsidy amount. If the amount of net post-transition portion of SP/LSP eligible for subsidy of an application straddles the $500,000 threshold, the subsidy amount will be calculated on a pro-rata basis. Please see Example 3 in Appendix 6.

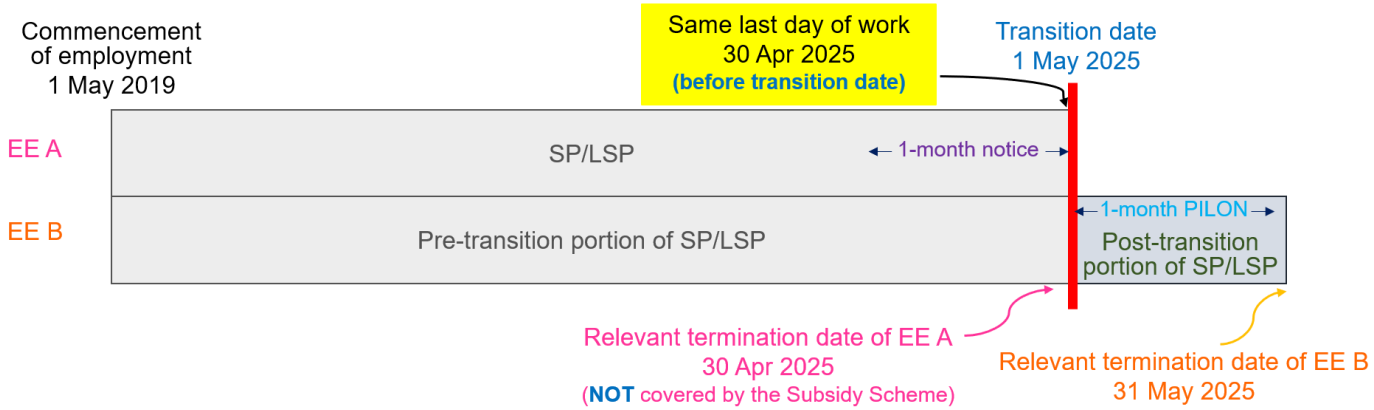
5. **How to determine whether an application falls within or beyond the $500,000 threshold**

When an application is approved, the newly approved application and all previously approved application(s) (counted on the basis of individual employees), if any, of the applicant 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 eligible for subsidy. The subsidy amount payable for this newly approved application will be calculated depending on whether the application falls within or beyond the $500,000 threshold in the order of the approved applications. Please refer to Appendix 6 on examples on calculation of subsidy amount.

Examples on an Employer's Eligibility

(A) How the relevant date of termination of employment affects

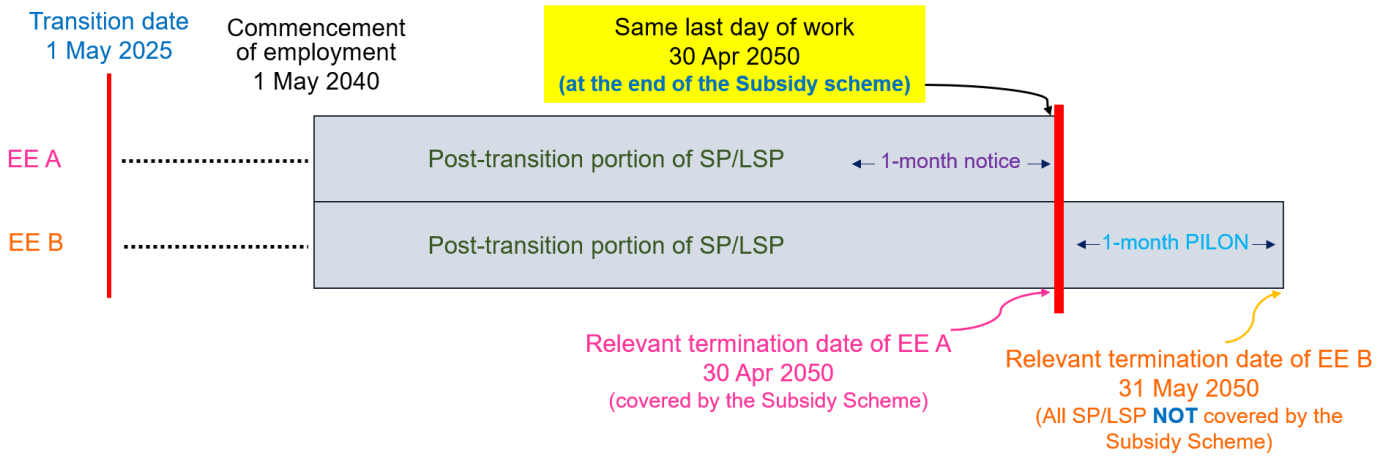
Example 1 - Two employees (i.e. EE A and EE B) had the same last day of work on 30 April 2025 but their employment contracts were terminated with notice or PILON respectively



For EE A, whose employment contract is terminated by 1-month notice ending on 30 April 2025, the relevant date of termination of employment falls on 30 April 2025. Given that the relevant date of termination of employment of EE A is before the transition date of 1 May 2025, the employer is **not eligible for making an application for subsidy under the Subsidy Scheme in respect of the SP/LSP paid to EE A**.

For EE B, whose employment contract is terminated with 1-month PILON given on 30 April 2025, the relevant date of termination of employment falls on 31 May 2025 (i.e. the date up to which PILON was calculated). As the relevant date of termination of employment of EE B falls within the 25-year subsidy period, i.e. between 1 May 2025 and 30 April 2050 (both dates inclusive), the employer is **eligible for making an application for subsidy under the Subsidy Scheme in respect of the post-transition portion of SP/LSP paid to EE B**.

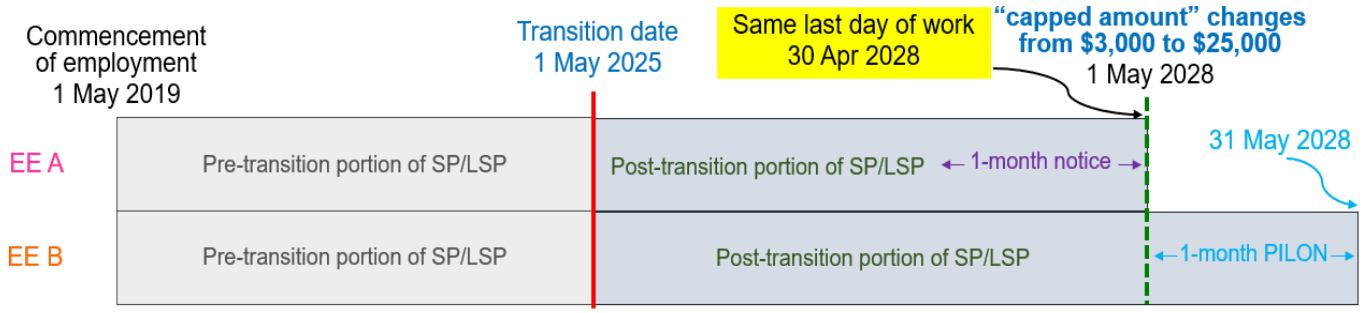
Example 2 - Two employees (i.e. EE A and EE B) whose employment contracts were terminated with notice and PILON respectively at the end of the 25-year subsidy period



For EE A, whose employment contract is terminated by 1-month notice ending on 30 April 2050, the relevant date of termination of employment falls on the same day. Given that the relevant date of termination of employment is within the 25-year period of the Subsidy Scheme (which ends on the same day, i.e. 30 April 2050), the employer is **eligible for making an application for subsidy in respect of the post-transition portion of SP/LSP paid to EE A**.

For EE B, whose employment contract is terminated with 1-month PILON given on 30 April 2050, the relevant date of termination of employment falls on 31 May 2050 (i.e. the date up to which PILON was calculated), which is beyond the end date of the Subsidy Scheme (i.e. 30 April 2050). As such, the employer is **not eligible for making an application for subsidy in respect of the post-transition portion of SP/LSP paid to EE B**.

Example 3 - Two employees (i.e. EE A and EE B) whose employment contracts were terminated with notice and PILON respectively at the end of the third subsidy year



For EE A, whose employment contract is terminated by 1-month notice ending on 30 April 2028, the relevant date of termination of employment falls on the same day. Given that the relevant date of termination of employment is within the third subsidy year, the cap of $3,000 on employer's share of post-transition portion of SP/LSP (i.e. "capped amount") will be applied in EE A's case.

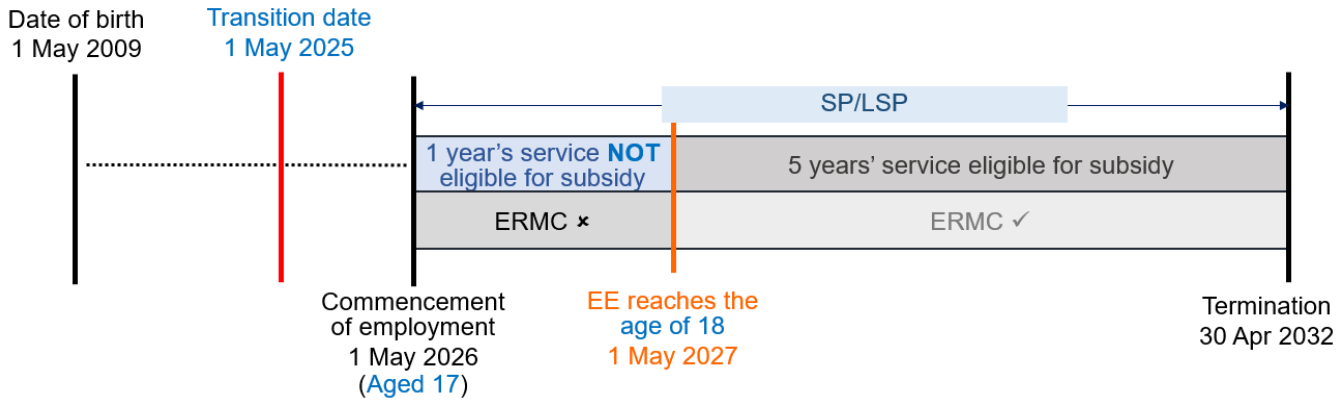
For EE B, whose employment contract is terminated with 1-month PILON given on 30 April 2028, the relevant date of termination of employment falls on 31 May 2028 (i.e. the date up to which PILON was calculated), which falls in the fourth subsidy year. As such, the capped amount of $25,000 will be applied in EE B's case.

(B) Where an employee is under the age of 18 or reaches the age of 65 in part of the employment period

Example 4 - No subsidy for SP/LSP arising from employment period before an employee reaches the age of 18 and after an employee reaches the age of 65

Under MPFSO, employers are not obliged to make MPF mandatory contributions (here below referred to as "ERMC") for employees aged under 18 or aged at 65 or above.

✧ **Example 4(a) – Where an employee is under the age of 18 for part of the employment period after the transition date**



- The employee was employed on 1 May 2026 and was dismissed with 1-month notice ending on 30 April 2032.
- The employee reached the age of 18 on 1 May 2027.
- The employee's last full month's wages for calculating the SP/LSP entitlement is $20,000 and no allowable offsetting item has been used to offset SP/LSP.
- Years of service for calculating the SP/LSP entitlement under EO:
  6 years (i.e. from 1 May 2026 to 30 April 2032)

- SP/LSP entitlement under EO and paid to the employee:
  $20,000 × 2/3 × 6 = $80,000

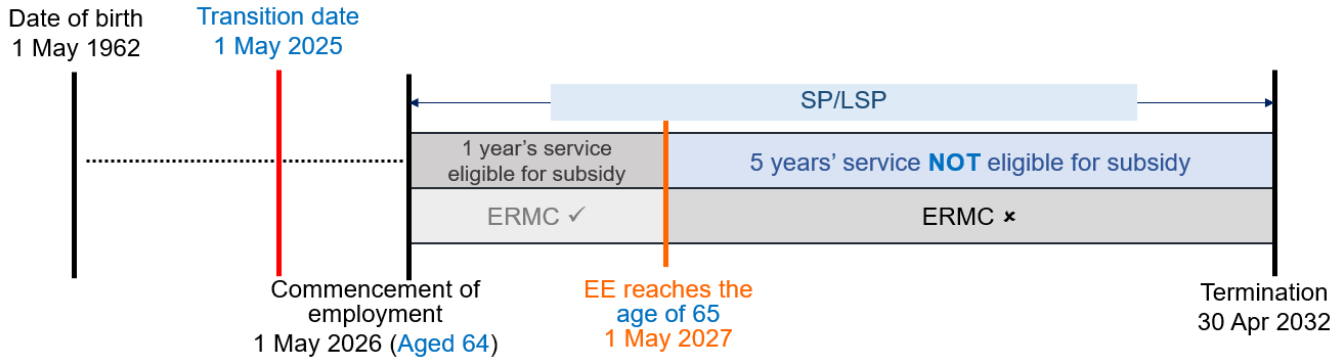
- Calculation of SP/LSP entitlement **eligible for subsidy:**
  - Years of service **eligible for subsidy** (i.e. years of service after the employee reached the age of 18 from which onwards the employer is obliged to make ERMC):

    5 years (i.e. from 1 May 2027 to 30 April 2032)

  - SP/LSP entitlement **eligible for subsidy** (i.e. SP/LSP entitlement under EO × years of service eligible for subsidy ÷ years of service in the entire employment):

    $80,000 × 5 ÷ 6 = $66,666.67

✧ **Example 4(b) – Where an employee is aged 65 or above for part of the employment period after the transition date**



- The employee was employed on 1 May 2026 and was dismissed with 1-month notice ending on 30 April 2032.
- The employee reached the age of 65 on 1 May 2027.
- The employee's last full month's wages for calculating the SP/LSP entitlement is $20,000 and no allowable offsetting item has been used to offset SP/LSP.
- Years of service for calculating the SP/LSP entitlement under EO:
  6 years (i.e. from 1 May 2026 to 30 April 2032)

- SP/LSP entitlement under EO and paid to the employee:
  $20,000 × 2/3 × 6 = $80,000

- Calculation of the SP/LSP entitlement **eligible for subsidy:**
  - Years of service **eligible for subsidy** (i.e. years of service before the employee reached the age of 65 from which onwards the employer is not obliged to make ERMC):

    1 year (i.e. from 1 May 2026 to 30 April 2027)

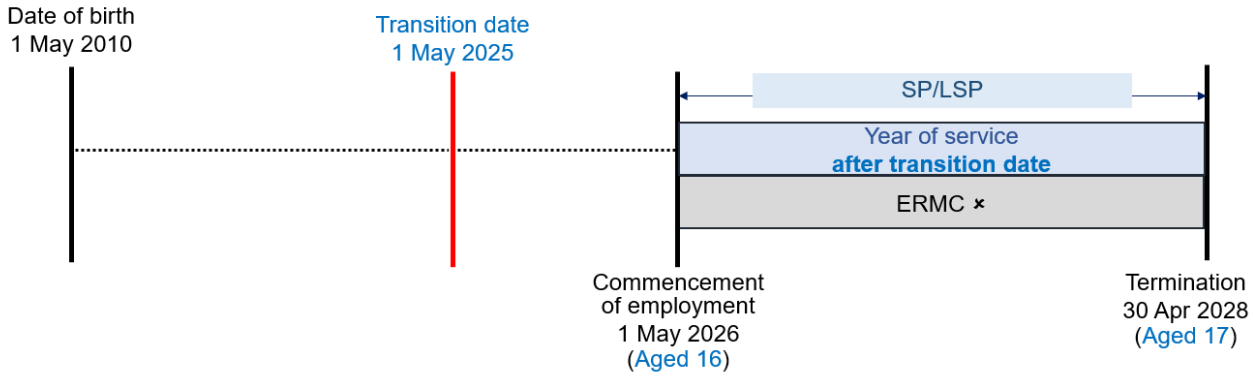
  - SP/LSP entitlement **eligible for subsidy** (i.e. SP/LSP entitlement under EO × years of service eligible for subsidy ÷ years of service in the entire employment):

    $80,000 × 1 ÷ 6 = $13,333.33

(C) Where an employee is under the age of 18 or at the age of 65 or above throughout the employment period on or after the transition date

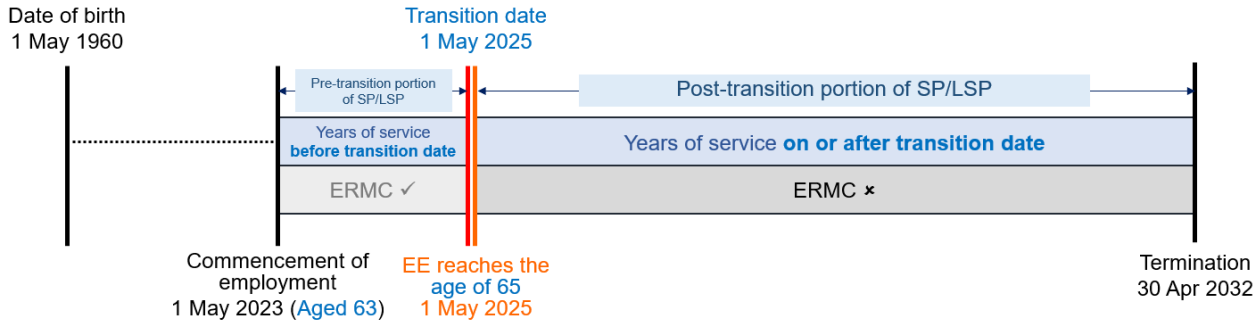
Example 5 - Employers are NOT eligible for making subsidy application if the employee is under the age of 18 or aged 65 or above for the entire post-transition employment period

✧ **Example 5(a) – Where an employee is under the age of 18 for the entire employment period**



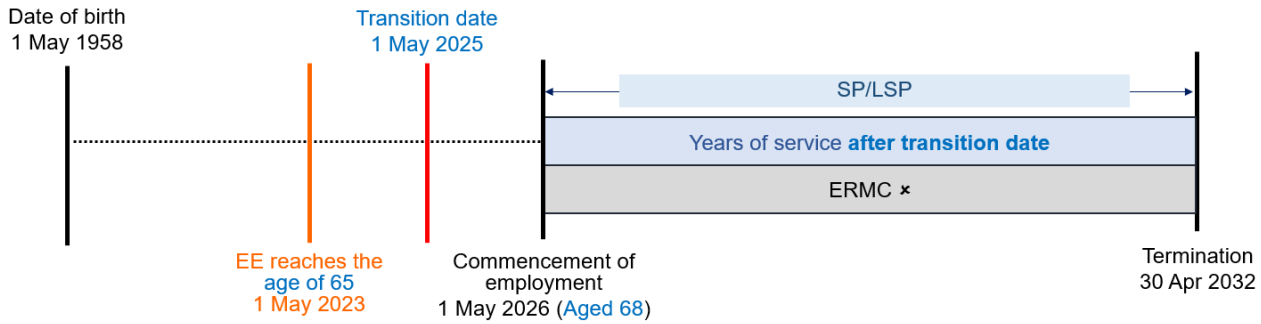
- The employee was employed on 1 May 2026 and was dismissed with 1-month notice ending on 30 April 2028.
- The employee was under the age of 18 throughout the employment period.
- During the entire employment period (from 1 May 2026 to 30 April 2028), the employer was not obliged to enrol the employee in an MPF scheme and make ERMC for the employee under MPFSO.
- Given that the employer had made no ERMC for the entire employment period, the employer is **NOT eligible** for making subsidy application.

✧ **Example 5(b) – Where an employee is aged 65 or above for the entire employment period on or after the transition date**



- The employee was employed on 1 May 2023 and was dismissed with 1-month notice ending on 30 April 2032.
- The employee reached the age of 65 on 1 May 2025.
- During the entire employment period on or after the transition date (from 1 May 2025 to 30 April 2032), the employer was not obliged to make ERMC for the employee under MPFSO.
- Given that the employer had made no ERMC for the employee for the entire employment period on or after the transition date, the employer is **NOT eligible** for making subsidy application.

✧ **Example 5(c) – Where an employee is aged 65 or above for the entire employment period**



- The employee was employed on 1 May 2026 and was dismissed with 1-month notice ending on 30 April 2032.
- The employee was above the age of 65 throughout the employment period.
- During the entire employment period (from 1 May 2026 to 30 April 2032), the employer was not obliged to enrol the employee in an MPF scheme and make ERMC for the employee under MPFSO.
- Given that the employer had made no ERMC for the employee for the entire employment period, the employer is **NOT eligible** for making subsidy application.

Detailed Requirements on the Documents to be Submitted by an Employer when Making a Subsidy Application

1. Registration/Identity Documents of the Employer

- Employers making applications via the TransitionEase are required to submit these documents when they set up/update their employer profile. For employers making applications via other means, they are required to provide these documents in every submission.
- The name on the registration/identity documents must be the same as the name of the employer provided in the Application Form.
- The registration/identity documents should be valid on the application date, except for businesses that have ceased operation.
- Document(s) required for different types of business entity are as follows:

Type of business entity filled in the Application Form	**Documents**				
	Certificate of Incorporation ("CoI")/ Certificate of Registration ("CoR")^	**Registration Document**	**Business Registration Certificate ("BRC")**	**Licence**	**Hong Kong Identity Card ("HKID")** *(or passport if the Employer does not possess HKID)*
Type I: Limited Company, Body Corporate, Limited Partnership, etc.@	✓		✓@ (if applicable)		
Type II: Registered Organisation@		✓	✓@ (if applicable)		
Type III: Sole Proprietorship/ General Partnership			✓		
Type IV: 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				✓	
Type V: Individual Employer					✓

^ *For entities registered before 27 December 2023, please also provide document(s) issued by the Companies Registry as a proof of adopting the first eight digits of the Business Registration Number ("BRN") as the Unique Business Identifier ("UBI").*

@ *Please refer to Notes 5 and 6 of the Explanatory Notes for Employers Completing the Application Form for the respective types of companies/organisations classified under Types I and II, and the BRC to be provided.*

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

- Must be submitted by employers making applications via the TransitionEase when they set up their employer profile, and whenever the employers change the specified bank account for receiving the subsidy payment.
- Must be submitted by employers every time if they make applications via other means.
- The specified bank account must be a Hong Kong dollar savings or current account in a bank operating in Hong Kong.
- 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 account number.
- The name of account holder should be provided according to the type of business entity as tabulated below:

<table>
<tr><th colspan="2">Type of business entity</th><th>Name of account holder should be the same as</th></tr>
<tr><td colspan="2">Type I:
Limited Company, Body Corporate, Limited Partnership, etc.@</td><td rowspan="2">The name of employer</td></tr>
<tr><td colspan="2">Type II:
Registered Organisation@</td></tr>
<tr><td rowspan="2">Type III</td><td>Sole Proprietorship</td><td>The name of employer or the name of business</td></tr>
<tr><td>General Partnership</td><td>The name of business</td></tr>
<tr><td colspan="2">Type IV:
Entities exempted from registration under BRO but required to obtain a licence for their business</td><td rowspan="2">The name of employer</td></tr>
<tr><td colspan="2">Type V:
Individual Employer</td></tr>
</table>

@ *Please refer to Notes 5 and 6 of the Explanatory Notes for Employers Completing the Application Form for the respective types of companies/organisations classified under Types I and II.*

3. Appointment Letter of the Primary Authorised Person

- Employers making applications via the TransitionEase are required to submit the company's appointment letter of the primary authorised person for handling the application matters (please see sample appointment letter in Appendix 4).

4. Employment and Termination Proof Relating to Employee in Respect of Whom Subsidy for SP/LSP Expenses is Applied

- The documents must show the employment information (e.g. the name and 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
  - calculation of the employee's SP/LSP (please see sample forms in Appendix 5)

5. Wage Record

- The documents should 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. Enrolment Proof of MPF Scheme/Employer-funded Exempt ORS

- The documents must show that the employee has been enrolled in an MPF scheme or an employer-funded exempt ORS during employment to prove that the abolition of the MPF offsetting arrangement is applicable to the employee and thus his/her employer is entitled to apply for subsidy in respect of the post-transition portion of SP/LSP paid to the employee.
- Examples of the proof are:
  - MPF/ORS contribution statement before the termination of employment
  - SP/LSP offsetting statement

7. Payment Proof of SP/LSP

- Employers should provide the calculation and amount of SP/LSP paid to the employee, and the related 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)
  - SP/LSP offsetting statement issued by the eMPF Platform Company Limited showing the offset amount refunded to the employer/employee
  - statements issued by ORS administrator(s) showing the offset amount refunded to the employer/employee

- 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

8. Proof of Offsetting Items (if applicable)

- The employer should provide documents showing the item(s) used for offsetting the post-transition portion of SP/LSP and the offset amount. Examples of allowable offsetting items are:
  - employer-funded (voluntary) MPF scheme benefits
  - employer-funded (specified) ORS benefits
  - contractual gratuities based on employee's years of service
- Examples of the proof are:
  - SP/LSP offsetting statement issued by the eMPF Platform Company Limited showing the offset amount refunded to the employer/employee
  - statement issued by ORS administrator(s) showing the offset amount refunded to the employer/employee
  - payment record(s) of contractual gratuities (e.g. termination payment record showing the amount of contractual gratuities paid to the employee)

Sample Appointment Letter

主要獲授權人委任書
Appointment Letter of Primary Authorised Person

本人／本公司／本機構*_____

（僱主名稱）[註]，識別碼[註]為_____，現委任下述人士為本人／本公司／本機構*的「主要獲授權人」，代表本人／本公司／本機構*處理一切有關取消強積金「對沖」安排資助計劃申請事宜，包括但不限於遞交申請及補充文件、更新公司／機構註冊及商業登記資料，以及設定及更新本人／本公司／本機構*在援「沖」易的資料及獲授權人帳戶等：

I/Our company/Our organisation* _____

(Name of Employer) [Note], with the identifier [Note] of _____, hereby appoint(s) the person named below to be the "Primary Authorised Person" to handle all matters related to making applications under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement on my/our company's/our organisation's* behalf, including but not limited to submission of applications and supplementary documents, updating the information pertaining to the company/organisation registration and business registration, and setting up and updating my/our company's/our organisation's* profile and account(s) of authorised person(s) on the TransitionEase, etc.:

主要獲授權人姓名*（須與香港身份證／護照相同）*：
Name of Primary Authorised Person
(as shown on Hong Kong Identity Card ("HKID")/passport): _____

主要獲授權人香港身份證／護照*號碼：
HKID/Passport* No. of Primary Authorised Person: _____ *護照簽發國家／地區：* *Issuing Country/Region of Passport:* _____

主要獲授權人職位：
Post Title of Primary Authorised Person: _____

簽署[註] Signature [Note]	職位 Post Title	
簽署人姓名 Name of Signee	日期*（日／月／年）* Date *(dd/mm/yyyy)*	公司／機構印章 Company/Organisation Chop

*請刪除不適用者
* Please delete where appropriate

附註
Note

註　根據申請人所屬的業務實體類別，按下表提供相關僱主名稱和識別碼，以及簽署本表格：

業務實體類別	僱主名稱	識別碼	簽署人
第 I 類： 有限公司／法團／有限合夥業務等*（備註 1）*	註冊文件上的公司／法團／有限合夥名稱	公司註冊／登記證明書號碼（八位數字的唯一業務識別碼）	公司／法團董事
第 II 類： 註冊機構*（備註 2）*	註冊文件上的機構名稱	註冊編號	機構的負責人
第 III 類： 獨資業務／普通合夥業務	獨資經營者／所有合夥人的姓名（如合夥人為陳大文及何少文，以 TAI Company 名義經營業務，請填寫「陳大文及何少文」）	商業登記號碼的首八位數字	獨資經營者／任何合夥人
第 IV 類： 根據《商業登記條例》（香港法例第 310 章）獲豁免辦理商業登記但須持有牌照的業務*（備註 3）*	牌照持有人的姓名	牌照編號	牌照持有人
第 V 類： 個人僱主*（備註 4）*	僱主的姓名	香港身份證號碼（如非持有香港身份證，請提供護照號碼）	僱主本人

備註 1　指根據《公司條例》（香港法例第 622 章）、《有限責任合夥條例》（香港法例第 37 章）、《有限合夥基金條例》（香港法例第 637 章）、《證券及期貨條例》（香港法例第 571 章）或《註冊受託人法團條例》（香港法例第 306 章）成立或註冊的有限公司／法團／有限合夥業務／有限合夥基金／開放式基金型公司／註冊受託人法團。

備註 2　指根據*上述備註 1 所列法例以外*的香港法例，如《社團條例》（香港法例第 151 章）、《職工會條例》（香港法例第 332 章）、《建築物管理條例》（香港法例第 344 章）及《教育條例》（香港法例第 279 章）等註冊的機構。如僱主是根據相關條例或其附屬法例成立的唯一機構，沒有註冊證明書，請在「識別碼」一欄填寫「0001」。

備註 3　指獲《商業登記條例》豁免辦理商業登記，但在香港所經營的業務須向政府部門領取牌照的業務實體，如農業、園藝或漁業。

備註 4　指以個人名義與僱員訂立僱傭合約的僱主，例如以個人名義聘用私人司機的僱主。

Note Please provide the name of employer and identifier, and sign this Form according to the type of business entity of the applicant as tabulated below:

Type of business entity	Name of employer	Identifier	Signee
Type I: Limited Company, Body Corporate, Limited Partnership, etc. *(Remark 1)*	Name of company, body corporate, limited partnership, etc. stated in the registration document	Certificate of Incorporation/ Registration No. (i.e. the 8-digit Unique Business Identifier)	Company/ body corporate director
Type II: Registered Organisation *(Remark 2)*	Name of organisation stated in the registration document	Registration No.	Person in charge of the organisation
Type III: 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")	The first eight digits of Business Registration No.	Sole proprietor/ Any partner
Type IV: 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 *(Remark 3)*	Name of licence holder	Licence No.	Licence holder
Type V: Individual Employer *(Remark 4)*	Name of employer	HKID No. (or passport no. if not possessing HKID)	Employer

Remark 1 It refers to 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).

Remark 2 It refers to organisations incorporated/registered under an ordinance of Hong Kong *other than those listed in Remark 1 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. If the employer is the only organisation established under the governing ordinance or its subsidiary legislation and does not have a Certificate of Registration, please fill in "0001" as the identifier.

Remark 3 It refers to entities exempted from business registration under BRO but required to obtain a licence from a government department to operate the business in Hong Kong, e.g. the business of agriculture, market gardening or fishing.

Remark 4 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.

Sample Form for Calculation of SP/LSP

(a) For employees whose employment commenced on or after 1 May 2025 and who are affected by the abolition of MPF offsetting arrangement

計算遣散費／長期服務金（「長服金」）*（註 1）*
（在 2025 年 5 月 1 日或之後開始受僱及取消強積金「對沖」安排適用的僱員）

Calculation of Severance Payment ("SP")/Long Service Payment ("LSP") *(Note 1)*
(For employees whose employment commenced on or after 1 May 2025 and to whom the abolition of MPF offsetting arrangement applies)

僱主名稱
Name of Employer _____

僱員名稱
Name of Employee _____

香港身份證／護照*號碼
Hong Kong Identity Card/Passport* No. _____

僱員在僱傭合約終止前的職位
Post Title of Employee before Termination of Employment _____

(1) 僱員的服務年數 Employee's Years of Service

(a) 受僱於連續性合約的開始日期
Commencement Date of Employment under a Continuous Contract _____
（日／月／年）(dd/mm/yyyy)

(b) 終止僱傭合約的有關日期 *（註 2）*
Relevant Date of Termination of Employment *(Note 2)* _____
（日／月／年）(dd/mm/yyyy)

(c) 服務年數
Years of Service _____ *年（註 3）Years (Note 3)*

(2) 計算遣散費／長服金的工資 *（註 4）*
Employee's Wages *(Note 4)* for Calculating SP/LSP Entitlement

☐ 月薪僱員†*（註 5）* Monthly-rated employee † *(Note 5)*	☐ 非月薪僱員†*（註 6）* Non-monthly rated employee † *(Note 6)*
☐ 最後一個月的全月工資： Last full month's wages: $ _____	☐ 最後 30 個正常工作日中選取的 18 天工資總和： 18 days' wages chosen out of the last 30 normal working days: $ _____
或 or	或 or
☐ 緊接僱傭合約終止前的最後 12 個月的每月平均工資： The average monthly wages over the last 12 months immediately preceding termination of employment: $ _____	☐ 緊接僱傭合約終止前的最後 12 個月的每日平均工資的 18 倍： 18 times the average daily wages over the last 12 months immediately preceding termination of employment: $ _____

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

(3) 計算遣散費／長服金 *（註 7）*
Calculation of SP/LSP *(Note 7)*

(a) **計算詳情*（適用於月薪僱員）*：**
Details of Calculation *(applicable to monthly-rated employees)*:

$ _____	×	**2/3**	×	_____	=	**$** _____
第（2）項的工資 *Wages in item (2)*				*第（1）(c) 項的服務年數* *Years of service in item (1)(c)*		*金額* *Amount*

(b) **計算詳情*（適用於非月薪僱員）*：**
Details of Calculation *(applicable to non-monthly rated employees)*:

$ _____	×	_____	=	**$** _____
第（2）項的工資 *Wages in item (2)*		*第（1）(c) 項的服務年數* *Years of service in item (1)(c)*		*金額* *Amount*

(c) **根據《僱傭條例》（香港法例第 57 章）扣除下述可「對沖」項目（如有）後的遣散費／長服金淨額為：**
Net Amount of SP/LSP after Netting the Following Allowable Offsetting Item(s) (if any) under the Employment Ordinance (Chapter 57 of the Laws of Hong Kong): $ _____

已從遣散費／長服金（即上述第 3（a）／3（b）項）扣除的可「對沖」項目：†
Offsetting Item(s) Netted Off from SP/LSP (i.e. item 3(a)/3(b) above): †

☐ 僱主供款（自願性）強制性公積金（「強積金」）計劃權益 *（註 8）*
Employer-funded (voluntary) mandatory provident fund ("MPF") scheme benefits *(Note 8)* $ _____

☐ 僱主供款（指明）職業退休計劃利益 *（註 9）*
Employer-funded (specified) occupational retirement scheme ("ORS") benefits *(Note 9)* $ _____

☐ 按僱員服務年數支付的酬金 *（註 10）*
Gratuities based on employee's length of service *(Note 10)* $ _____

(4) 已支付給僱員的遣散費／長服金（應為上述**第 3（c）項**的遣散費／長服金**淨額**）
SP/LSP Paid to Employee (Should be the **net amount** of SP/LSP in **item 3(c)** above)

已支付給僱員的遣散費／長服金總額
Total Amount of SP/LSP Paid to Employee $ _____

支付日期
Date of Payment _____
（日／月／年）
(dd/mm/yyyy)

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

以上內容由下述人員提供：
The above is prepared by:

僱主／僱主授權代表*姓名 **Name of Employer/ Authorised Representative of Employer***	僱主／僱主授權代表*職位 **Post Title of Employer/ Authorised Representative of Employer***	
僱主／僱主授權代表*簽署 **Signature of Employer/ Authorised Representative of Employer***	日期*（日／月／年）* **Date *(dd/mm/yyyy)***	公司／機構印章 **Company/Organisation Chop**

(5) 僱員確認書
Acknowledgement of Employee

本人確認已於 _____*（年／月／日）*收取僱主支付的遣散費／長服金*，總額為 $_____。本人明白僱主可能會就已支付給本人的遣散費／長服金*向取消強積金「對沖」安排資助計劃（「該資助計劃」）申請政府資助，並向勞工處及／或其委聘的代辦機構提供本人的個人資料及就業詳情。本人亦明白，勞工處及／或其委聘的代辦機構可能會把本人的個人資料與其他政府決策局／部門／機構（包括但不限於入境事務處、稅務局、公司註冊處、強制性公積金計劃管理局及強積金計劃核准受託人／職業退休計劃管理人、銀行及保險公司）的資料作比對，以處理及審計該資助計劃的申請，和作監察及防止濫用該資助計劃之用。

I acknowledge receipt of a total amount of $_____, being my SP/LSP*, from the Employer on _____ *(dd/mm/yyyy)*. I understand that the Employer may apply for subsidy from the Government under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement ("the Subsidy Scheme") on the SP/LSP* paid to me and provide my personal data and employment details to the Labour Department ("LD") and/or its appointed agent(s) for the purpose of applying for the Government subsidy. I also understand that, for the purposes of processing and auditing application(s) under the Subsidy Scheme, as well as for the purposes of monitoring and safeguarding against abuses of the Subsidy Scheme, LD and/or its appointed agent(s) may use my personal data for matching with the data held by 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 the approved trustees of MPF Schemes/administrators of ORS, banks and insurance companies).

僱員姓名 **Name of Employee**	僱員簽署 **Signature of Employee**	日期*（日／月／年）* **Date *(dd/mm/yyyy)***

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

說明
Explanatory Notes

註 1 本表格適用於以下僱員：

Note 1

（a） 在 **2025 年 5 月 1 日當日或之後**開始受僱；以及

（b） 符合下列其中一項或以上條件 —

（i） 僱主因僱傭合約協議而向僱主供款豁免職業退休計劃作出供款；及／或

（ii） 僱主根據《強制性公積金計劃條例》(「強積金條例」)（香港法例第 **485** 章）須向強制性公積金（「強積金」）計劃作出供款。

This Form is applicable to employees:

(a) whose employment commenced on or after 1 May 2025; and

(b) any one of the following conditions is met in relation to the employees –

(i) contributions are payable by the employer to an employer-funded exempt occupational retirement scheme ("ORS") because of the operation of that contract of employment; and/or

(ii) contributions are payable by the employer to a mandatory provident fund ("MPF") scheme in accordance with the Mandatory Provident Fund Schemes Ordinance ("MPFSO") (Chapter 485 of the Laws of Hong Kong).

註 2 有關日期指：

Note 2

（a） 如僱傭合約是以給予通知期終止，則指通知期屆滿日期；

（b） 如僱傭合約是以給予代通知金終止，則指代通知金截算日期；

（c） 如僱傭合約是以給予通知期及代通知金終止，則指通知期屆滿日期或代通知金截算日期，以較後者為準；

（d） 如僱員按固定限期合約受僱而合約屆滿，則指合約期屆滿日期；

（e） 如僱傭合約內指明退休年齡，而僱員於該年齡退休，則指工資的截算日期；

（f） 如僱員於受僱期間死亡，則指死亡日期；

（g） 如僱員根據《僱傭條例》（香港法例第 **57** 章）第 **10** 條訂明的情況終止僱傭合約而毋須給予通知期或代通知金，則指僱傭合約終止日期；

（h） 如僱員獲註冊醫生或註冊中醫證明永久不適合擔任受僱的工種而終止僱傭合約，則指僱傭合約終止日期或工資的截算日期，以較後者為準；

（i） 如僱員根據《僱傭條例》第 **10A** 條，因僱主未能依時支付工資而終止僱傭合約，則指僱主須向僱員支付代通知金的截算日期；

（j） 如僱員根據《僱傭條例》第 **31E** 條被視為停工，即僱員在任何連續四個星期內不獲僱主分配工作並不獲支付工資的日數超過正常工作日數總和的一半，或在任何連續 **26** 個星期內不獲僱主分配工作並不獲支付工資的日數超過正常工作日數總和的三分之一，則指該連續四個星期或連續 **26** 個星期終結的日期；以及

（k） 如僱傭合約並非根據《僱傭條例》的規定終止，則指僱傭合約終止日期。

Relevant date means:

(a) where an employment contract is terminated by notice, the date on which that notice expires;

(b) where an employment contract is terminated by payment in lieu of notice ("PILON"), the date up to which PILON is calculated;

(c) where an employment contract is terminated partly by notice and by PILON for the remaining notice period, the date up to which PILON is calculated or the date on which the notice expires, whichever is later;

(d) where an employee is employed under a fixed-term contract and that term expires, the date on which that term expires;

(e) where an employment contract specifies an age of retirement and the employee retires at that age, the date up to which the wages are calculated;

(f) where an employee dies during employment, the date of his/her death;

(g) where an employee terminates his/her employment contract without notice or PILON under circumstances specified in section 10 of the Employment Ordinance ("EO") (Chapter 57 of the Laws of Hong Kong), the date on which the termination takes effect;

(h) where an employee terminates his/her employment contract on the ground of being certified as permanently unfit for the particular type of work for which he/she is employed by a registered medical practitioner or a registered Chinese medicine practitioner, the date on which the termination takes effect or the date up to which the wages are calculated, whichever is later;

(i) where an employee terminates his/her employment contract in accordance with section 10A of EO due to non-/late payment of wages by the employer, the date up to which PILON that should be paid by the employer to the employee is calculated;

(j) where an employee is taken to be laid off by virtue of section 31E of EO, the expiry date of any four consecutive weeks during which half of the total number of normal working days or any 26 consecutive weeks during which one-third of the total number of normal working days the employee is not provided with work and is not paid wages for such days; and

(k) where an employment contract is terminated other than in accordance with the provisions of EO, the date on which the termination takes effect.

註 3
Note 3

未滿一年的服務年數應按比例計算。終止僱傭合約該年的日數（如該年為非閏年，日數為 **365** 日；如該年為閏年，日數為 **366** 日）應用作分母。

Service of an incomplete year should be calculated on a pro-rata basis. The exact number of days in the year of termination (i.e. 365 for non-leap year and 366 for leap year) should be used as the denominator.

註 4
Note 4

<u>工資定義</u>

根據《僱傭條例》第 **2** 條，「工資」是指僱主以金錢形式支付僱員作為其所做或將要做的工作的所有報酬、收入、津貼（包括交通津貼、勤工津貼、佣金、超時工作薪酬）、小費及服務費，不論其名稱或計算方法，但不包括：

（a） 僱主提供的居所、教育、食物、燃料、水電或醫療的價值；
（b） 僱主為僱員退休計劃的供款；
（c） 屬於賞贈性質或由僱主酌情發給的佣金、勤工津貼或勤工花紅；
（d） 非經常性的交通津貼、任何交通特惠的價值或僱員因工作引致的交通費用的實際開銷；
（e） 僱員支付因工作性質引致的特別開銷而須付給僱員的款項；
（f） 年終酬金或屬於賞贈性質或由僱主酌情發給的每年花紅；以及
（g） 完成或終止僱傭合約時所付的酬金。

此外，超時工作薪酬若：

（a） 屬固定性；或
（b） 在過去 **12** 個月內平均款額不低於僱員在同期的平均月薪的 **20%**，

則僱主在計算遣散費／長期服務金（「長服金」）的款額時，也須將超時工作薪酬包括在內。

<u>Definition of wages</u>

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 severance payment ("SP")/long service payment ("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.

註 5
Note 5

就月薪僱員而言，用以計算遣散費／長服金的每月工資以 **22,500** 元為限。

In case of a monthly-rated employee, the monthly wages adopted for calculation of SP/LSP shall not exceed $22,500.

註 6
Note 6

就非月薪僱員而言，用以計算遣散費／長服金的 **18** 天工資以 **15,000** 元為限。

In case of a non-monthly rated employee, the 18 days' wages adopted for calculation of SP/LSP shall not exceed $15,000.

註 7
Note 7

一名僱員可得的遣散費／長服金的最高款額為 **390,000** 元。

The maximum amount of SP/LSP entitlement of an employee is $390,000.

註 8
Note 8

指僱主向僱員的強積金戶口作出自願性供款而衍生的累算權益。*僱主供款（自願性）強積金計劃權益可用作「對沖」遣散費／長服金。*

It refers to the accrued benefits of the employee that are attributable to the voluntary contributions made to an MPF scheme by the employer. ***Employer-funded (voluntary) MPF scheme benefits can be used to offset SP/LSP.***

註 9
Note 9

指（**a**）僱主供款非豁免職業退休計劃利益（即除僱主供款（強制性）強積金計劃權益外，由僱主額外提供的福利）；及／或（**b**）僱主供款（訂明部分）豁免職業退休計劃利益。（**b**）項指僱主供款豁免職業退休計劃利益（該利益須根據《強積金條例》第 **4**（**3**）（**b**）及 **5**（**1**）條獲豁免）減去以下公式計算所得的款額：

僱員最終每月平均有關入息*	×	享有僱主供款豁免職業退休計劃利益的服務年數（不完整的年數*(註 3)*則按比例計算）**	×	**5%**	×	**12**

** 「最終每月平均有關入息」指僱員在緊接僱傭合約終止前 12 個月的每月平均有關入息，上限與《強積金條例》註明的有關入息上限相同。*

*** 只計算 2000 年 12 月 1 日或之後的服務年期。*

It refers to (a) employer-funded non-exempt ORS benefits of the employee (which is provided by the employer in addition to the employer-funded (mandatory) MPF scheme benefits); and/or (b) employer-funded (prescribed portion) exempt ORS benefits of the employee. (b) refers to the amount of employer-funded exempt ORS benefits (which is exempted under sections 4(3)(b) and 5(1) of MPFSO) that exceeds the amount calculated in accordance with the following formula:

Employee's final average monthly relevant income*	×	**Employee's years (and pro rata for an incomplete year [(Note 3)]) of service to which the employer-funded exempt ORS benefits are attributable****	×	**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.*

Employer-funded (specified) ORS benefits can be used to offset SP/LSP.

註 10 按僱員服務年數支付的合約酬金*可用作「對沖」遣散費／長服金*。

Note 10 Gratuities based on length of service payable to an employee because of the operation of the employee's contract of employment ***can be used to offset SP/LSP***.

(b) For employees whose employment commenced before 1 May 2025

計算遣散費／長期服務金（「長服金」）*（註 1）*
（在 2025 年 5 月 1 日前開始受僱及取消強積金「對沖」安排適用的僱員）
Calculation of Severance Payment ("SP")/Long Service Payment ("LSP") *(Note 1)*
(For employees whose employment commenced before 1 May 2025 and to whom the abolition of MPF offsetting arrangement applies)

僱主名稱
Name of Employer _____

僱員名稱
Name of Employee _____

香港身份證／護照*號碼
Hong Kong Identity Card/Passport* No. _____

僱員在僱傭合約終止前的職位
Post Title of Employee before Termination of Employment _____

(1) 僱員的服務年數 Employee's Years of Service

(a) 受僱於連續性合約的開始日期
Commencement Date of Employment under a Continuous Contract _____
（日／月／年）(dd/mm/yyyy)

(b) 終止僱傭合約的有關日期 *（註 2）*
Relevant Date of Termination of Employment *(Note 2)* _____
（日／月／年）(dd/mm/yyyy)

(c) **2025 年 5 月 1 日前的服務年數**
Years of Service before 1 May 2025 _____ *年（註 3） Years (Note 3)*

(d) **2025 年 5 月 1 日起至終止僱傭合約的有關日期的服務年數**
Years of Service from 1 May 2025 up to Relevant Date of Termination of Employment _____ *年（註 3） Years (Note 3)*

(2) 計算遣散費／長服金的工資 *（註 4）（註 5）*
Employee's Wages *(Note 4)* for Calculating SP/LSP Entitlement *(Note 5)*

(a) 用以計算遣散費／長服金轉制前部分的工資 *（即 2025 年 5 月 1 日前的僱傭期）*
Employee's Wages for Calculating Pre-transition Portion of SP/LSP Entitlement *(for employment period before 1 May 2025)*

☐ 月薪僱員† *（註 6）* Monthly-rated employee † *(Note 6)*	☐ 非月薪僱員† *（註 7）* Non-monthly rated employee † *(Note 7)*
(i) 如 2025 年 5 月 1 日前的僱傭期不少於 12 個月† If the employment period preceding 1 May 2025 was not less than 12 months †	
☐ 緊接 2025 年 5 月 1 日前的最後一個月的全月工資： Last full month's wages immediately preceding 1 May 2025: $ _____	☐ 緊接 2025 年 5 月 1 日前的最後 30 個正常工作日中選取的 18 天工資總和： 18 days' wages chosen out of the last 30 normal working days immediately preceding 1 May 2025: $ _____
或 or	或 or
☐ 緊接 2025 年 5 月 1 日前的最後 12 個月的每月平均工資： The average monthly wages over the last 12 months immediately preceding 1 May 2025: $ _____	☐ 緊接 2025 年 5 月 1 日前的最後 12 個月的每日平均工資的 18 倍： 18 times the average daily wages over the last 12 months immediately preceding 1 May 2025: $ _____

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

(ii) 如 2025 年 5 月 1 日前的僱傭期少於 12 個月，但不少於一個月或 30 個正常工作日† ***If the employment period preceding 1 May 2025 was less than 12 months but not less than one month or 30 normal working days †***	
☐ 緊接 2025 年 5 月 1 日前的最後一個月的全月工資： Last full month's wages immediately preceding 1 May 2025: $_____ **或** or ☐ 緊接 2025 年 5 月 1 日前的僱傭期的每月平均工資： The average monthly wages over the employment period immediately preceding 1 May 2025: $_____	☐ 緊接 2025 年 5 月 1 日前的最後 30 個正常工作日中選取的 18 天工資總和： 18 days' wages chosen out of the last 30 normal working days immediately preceding 1 May 2025: $_____ **或** or ☐ 緊接 2025 年 5 月 1 日前的僱傭期的每日平均工資的 18 倍： 18 times the average daily wages over the employment period immediately preceding 1 May 2025: $_____
(iii) 如 2025 年 5 月 1 日前的僱傭期少於一個月或 30 個正常工作日† ***If the employment period preceding 1 May 2025 was less than one month or 30 normal working days †***	
☐ 開始受僱後首個月的全月工資： First full month's wages after commencement of employment: $_____	☐ 開始受僱後首 30 個正常工作日中選取的 18 天工資總和： 18 days' wages chosen out of the first 30 normal working days after commencement of employment: $_____

(b) **用以計算遣散費／長服金轉制<u>後</u>部分的工資** *（即 2025 年 5 月 1 日起的僱傭期）*
Employee's Wages for Calculating <u>Post</u>-transition Portion of SP/LSP Entitlement *(for employment period from 1 May 2025 onwards)*

☐ **月薪僱員†** *（註 6）* Monthly-rated employee † *(Note 6)*	☐ **非月薪僱員†** *（註 7）* Non-monthly rated employee † *(Note 7)*
☐ 最後一個月的全月工資： Last full month's wages: $_____ **或** or ☐ 緊接僱傭合約終止前的最後 12 個月的每月平均工資： The average monthly wages over the last 12 months immediately preceding termination of employment: $_____	☐ 最後 30 個正常工作日中選取的 18 天工資總和： 18 days' wages chosen out of the last 30 normal working days: $_____ **或** or ☐ 緊接僱傭合約終止前的最後 12 個月的每日平均工資的 18 倍： 18 times the average daily wages over the last 12 months immediately preceding termination of employment: $_____

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

(3) 計算遣散費／長服金轉制前部分
Calculation of Pre-transition Portion of SP/LSP

(a) **計算詳情*（適用於月薪僱員）*：**
Details of Calculation *(applicable to monthly-rated employees)*:

$ _____	×	**2/3**	×	_____	=	**$** _____
第（2）(a)(i)／(ii)／(iii)項的工資 *Wages in item (2)(a)(i)/(ii)/(iii)*				*第（1）(c)項的服務年數* *Years of service in item (1)(c)*		*金額* *Amount*

(b) **計算詳情*（適用於非月薪僱員）*：**
Details of Calculation *(applicable to non-monthly rated employees)*:

$ _____	×	_____	=	**$** _____
第（2）(a)(i)／(ii)／(iii)項的工資 *Wages in item (2)(a)(i)/(ii)/(iii)*		*第（1）(c)項的服務年數* *Years of service in item (1)(c)*		*金額* *Amount*

(c) **根據《僱傭條例》（香港法例第 57 章）扣除下述可「對沖」項目（如有）後的遣散費／長服金轉制前部分淨額為：**
Net Amount of the Pre-transition Portion of SP/LSP after Netting the Following Allowable Offsetting Items (if any) under the Employment Ordinance ("EO") (Chapter 57 of the Laws of Hong Kong): $ _____

已從遣散費／長服金轉制前部分（即上述第 3（a）／3（b）項）扣除的可「對沖」項目：†
Offsetting Item(s) Netted Off from the Pre-transition Portion of SP/LSP (i.e. item 3(a)/3(b) above): †

☐ 僱主供款（強制性）強制性公積金（「強積金」）計劃權益*（註 8）*
Employer-funded (mandatory) mandatory provident fund ("MPF") scheme benefits *(Note 8)* $ _____

☐ 僱主供款（自願性）強積金計劃權益*（註 9）*
（須未用於「對沖」遣散費／長服金轉制後部分）
Employer-funded (voluntary) MPF scheme benefits *(Note 9)*
(that have not been used to offset the post-transition portion of SP/LSP) $ _____

☐ 僱主供款（基本部分）豁免職業退休計劃利益*（註 10）*
Employer-funded (basic portion) exempt occupational retirement scheme ("ORS") benefits *(Note 10)* $ _____

☐ 僱主供款（指明）職業退休計劃利益*（註 11）*
（須未用於「對沖」遣散費／長服金轉制後部分）
Employer-funded (specified) ORS benefits *(Note 11)*
(that have not been used to offset the post-transition portion of SP/LSP) $ _____

☐ 按僱員服務年數支付的酬金*（註 12）*
（須未用於「對沖」遣散費／長服金轉制後部分）
Gratuities based on employee's length of service *(Note 12)*
(that have not been used to offset the post-transition portion of SP/LSP) $ _____

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

(4) 計算遣散費／長服金轉制後部分
Calculation of Post-transition Portion of SP/LSP

(a) **計算詳情*（適用於月薪僱員）*：**
Details of Calculation *(Applicable to monthly-rated employees)*:

$ _____	×	**2/3**	×	_____	=	**$** _____
第（2）(b）項的工資 *Wages in item (2)(b)*				*第（1）(d）項的服務年數* *Years of service in item (1)(d)*		*金額* *Amount*

(b) **計算詳情*（適用於非月薪僱員）*：**
Details of Calculation *(Applicable to non-monthly rated employees)*:

$ _____	×	_____	=	**$** _____
第（2）(b）項的工資 *Wages in item (2)(b)*		*第（1）(d）項的服務年數* *Years of service in item (1)(d)*		*金額* *Amount*

如遣散費／長服金轉制前部分（即上述第 3（a）／3（b）項）及轉制後部分（即上述第 4（a）／4（b）項）的總和**超過 390,000 元**，請參考*註 5* 計算遣散費／長服金**轉制後部分**的金額。
If the sum of the pre-transition portion of SP/LSP (i.e. item 3(a)/3(b) above) and the post-transition portion of SP/LSP (i.e. item 4(a)/4(b) above) **exceeds $390,000**, please refer to *Note 5* for the calculation of the amount of **post-transition portion** of SP/LSP.

(c) **根據《僱傭條例》扣除下述可「對沖」項目（如有）後的遣散費／長服金轉制後部分淨額為：**
Net Amount of the Post-transition Portion of SP/LSP after Netting the Following Allowable Offsetting Items (if any) under EO: $ _____

已從遣散費／長服金轉制後部分（即**上述第 4（a）／4（b）項**）**扣除的可「對沖」項目：†**
Offsetting Item(s) Netted Off from the Post-transition Portion of SP/LSP (i.e. **item 4(a)/4(b) above**): †

☐ 僱主供款（自願性）強積金計劃權益*（註 9）*
（須未用於「對沖」遣散費／長服金轉制前部分）
Employer-funded (voluntary) MPF scheme benefits *(Note 9)*
(that have not been used to offset the pre-transition portion of SP/LSP) $ _____

☐ 僱主供款（指明）職業退休計劃利益*（註 11）*
（須未用於「對沖」遣散費／長服金轉制前部分）
Employer-funded (specified) ORS benefits *(Note 11)*
(that have not been used to offset the pre-transition portion of SP/LSP) $ _____

☐ 按僱員服務年數支付的酬金*（註 12）*
（須未用於「對沖」遣散費／長服金轉制前部分）
Gratuities based on employee's length of service *(Note 12)*
(that have not been used to offset the pre-transition portion of SP/LSP) $ _____

(5) 已支付給僱員的遣散費／長服金（應為上述第 3（c）項的遣散費／長服金轉制前部分淨額加上第 4（c）項的遣散費／長服金轉制後部分淨額）
SP/LSP Paid to Employee (Should be the net amount of pre-transition portion of SP/LSP in item 3(c) above plus the net amount of post-transition portion of SP/LSP in item 4(c) above)

已支付給僱員的遣散費／長服金總額
Total Amount of SP/LSP Paid to Employee $ _____

支付日期
Date of Payment _____
（日／月／年）
(dd/mm/yyyy)

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

以上內容由下述人員提供：
The above is prepared by:

僱主／僱主授權代表*姓名 **Name of Employer/ Authorised Representative of Employer***	僱主／僱主授權代表*職位 **Post Title of Employer/ Authorised Representative of Employer***	
僱主／僱主授權代表*簽署 **Signature of Employer/ Authorised Representative of Employer***	日期*（日／月／年）* **Date *(dd/mm/yyyy)***	公司／機構印章 **Company/Organisation Chop**

(6) 僱員確認書 Acknowledgement of Employee

本人確認已於 _____*（年／月／日）*收取僱主支付的遣散費／長服金*，總額為 **$**_____。本人明白僱主可能會就已支付給本人的遣散費／長服金*向取消強積金「對沖」安排資助計劃（「該資助計劃」）申請政府資助，並向勞工處及／或其委聘的代辦機構提供本人的個人資料及就業詳情。本人亦明白，勞工處及／或其委聘的代辦機構可能會把本人的個人資料與其他政府決策局／部門／機構（包括但不限於入境事務處、稅務局、公司註冊處、強制性公積金計劃管理局及強積金計劃核准受託人／職業退休計劃管理人、銀行及保險公司）的資料作比對，以處理及審計該資助計劃的申請，和作監察及防止濫用該資助計劃之用。

I acknowledge receipt of a total amount of $_____, being my SP/LSP*, from the Employer on _____ *(dd/mm/yyyy)*. **I understand that the Employer may apply for subsidy from the Government under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement ("the Subsidy Scheme") on the SP/LSP* paid to me and provide my personal data and employment details to the Labour Department ("LD") and/or its appointed agent(s) for the purpose of applying for the Government subsidy. I also understand that, for the purposes of processing and auditing application(s) under the Subsidy Scheme, as well as for the purposes of monitoring and safeguarding against abuses of the Subsidy Scheme, LD and/or its appointed agent(s) may use my personal data for matching with the data held by 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 the approved trustees of MPF Schemes/administrators of ORS, banks and insurance companies).**

僱員姓名 **Name of Employee**	僱員簽署 **Signature of Employee**	日期*（日／月／年）* **Date *(dd/mm/yyyy)***

*請刪除不適用者
* Please delete where appropriate

†請於適當的方格填上「✓」號
†Please put a "✓" in the appropriate box

說明
Explanatory Notes

註 1
Note 1

本表格適用於以下僱員：

（a） 在 **2025** 年 **5** 月 **1** 日前開始受僱，而僱傭合約是在 **2025** 年 **5** 月 **1** 日當日或之後終止；以及

（b） 符合下列其中一項或以上條件 —

（i） 僱主因僱傭合約協議而向僱主供款豁免職業退休計劃作出供款；及／或

（ii） 僱主根據《強制性公積金計劃條例》（「強積金條例」）（香港法例第 **485** 章）須向強制性公積金（「強積金」）計劃作出供款。

This Form is applicable to employees:

(a) whose employment commenced before 1 May 2025 and was terminated on or after 1 May 2025; and

(b) any one of the following conditions is met in relation to the employees –

(i) contributions are payable by the employer to an employer-funded exempt occupational retirement scheme ("ORS") because of the operation of that contract of employment; and/or

(ii) contributions are payable by the employer to a mandatory provident fund ("MPF") scheme in accordance with the Mandatory Provident Fund Schemes Ordinance ("MPFSO") (Chapter 485 of the Laws of Hong Kong).

註 2
Note 2

有關日期指：

（a） 如僱傭合約是以給予通知期終止，則指通知期屆滿日期；

（b） 如僱傭合約是以給予代通知金終止，則指代通知金截算日期；

（c） 如僱傭合約是以給予通知期及代通知金終止，則指通知期屆滿日期或代通知金截算日期，以較後者為準；

（d） 如僱員按固定限期合約受僱而合約屆滿，則指合約期屆滿日期；

（e） 如僱傭合約內指明退休年齡，而僱員於該年齡退休，則指工資的截算日期；

（f） 如僱員於受僱期間死亡，則指死亡日期；

（g） 如僱員根據《僱傭條例》（香港法例第 **57** 章）第 **10** 條訂明的情況終止僱傭合約而毋須給予通知期或代通知金，則指僱傭合約終止日期；

（h） 如僱員獲註冊醫生或註冊中醫證明永久不適合擔任受僱的工種而終止僱傭合約，則指僱傭合約終止日期或工資的截算日期，以較後者為準；

（i） 如僱員根據《僱傭條例》第 **10A** 條，因僱主未能依時支付工資而終止僱傭合約，則指僱主須向僱員支付代通知金的截算日期；

（j） 如僱員根據《僱傭條例》第 **31E** 條被視為停工，即僱員在任何連續四個星期內不獲僱主分配工作並不獲支付工資的日數超過正常工作日數總和的一半，或在任何連續 **26** 個星期內不獲僱主分配工作並不獲支付工資的日數超過正常工作日數總和的三分之一，則指該連續四個星期或連續 **26** 個星期終結的日期；以及

（k） 如僱傭合約並非根據《僱傭條例》的規定終止，則指僱傭合約終止日期。

Relevant date means:

(a) where an employment contract is terminated by notice, the date on which that notice expires;

(b) where an employment contract is terminated by payment in lieu of notice ("PILON"), the date up to which PILON is calculated;

(c) where an employment contract is terminated partly by notice and by PILON for the remaining notice period, the date up to which PILON is calculated or the date on which the notice expires, whichever is later;

(d) where an employee is employed under a fixed-term contract and that term expires, the date on which that term expires;

(e) where an employment contract specifies an age of retirement and the employee retires at that age, the date up to which the wages are calculated;

(f) where an employee dies during employment, the date of his/her death;

(g) where an employee terminates his/her employment contract without notice or PILON under circumstances specified in section 10 of the Employment Ordinance ("EO") (Chapter 57 of the Laws of Hong Kong), the date on which the termination takes effect;

(h) where an employee terminates his/her employment contract on the ground of being certified as permanently unfit for the particular type of work for which he/she is employed by a registered medical practitioner or a registered Chinese medicine practitioner, the date on which the termination takes effect or the date up to which the wages are calculated, whichever is later;

(i) where an employee terminates his/her employment contract in accordance with section 10A of EO due to non-/late payment of wages by the employer, the date up to which PILON that should be paid by the employer to the employee is calculated;

(j) where an employee is taken to be laid off by virtue of section 31E of EO, the expiry date of any four consecutive weeks during which half of the total number of normal working days or any 26 consecutive weeks during which one-third of the total number of normal working days the employee is not provided with work and is not paid wages for such days; and

(k) where an employment contract is terminated other than in accordance with the provisions of EO, the date on which the termination takes effect.

註 3
Note 3

未滿一年的服務年數應按比例計算。終止僱傭合約該年的日數（如該年為非閏年，日數為 **365** 日；如該年為閏年，日數為 **366** 日）應用作分母。

Service of an incomplete year should be calculated on a pro-rata basis. The exact number of days in the year of termination (i.e. 365 for non-leap year and 366 for leap year) should be used as the denominator.

註 4
Note 4

<u>工資定義</u>

根據《僱傭條例》第 **2** 條，「工資」是指僱主以金錢形式支付僱員作為其所做或將要做的工作的所有報酬、收入、津貼（包括交通津貼、勤工津貼、佣金、超時工作薪酬）、小費及服務費，不論其名稱或計算方法，但不包括：

（a） 僱主提供的居所、教育、食物、燃料、水電或醫療的價值；
（b） 僱主為僱員退休計劃的供款；
（c） 屬於賞贈性質或由僱主酌情發給的佣金、勤工津貼或勤工花紅；
（d） 非經常性的交通津貼、任何交通特惠的價值或僱員因工作引致的交通費用的實際開銷；
（e） 僱員支付因工作性質引致的特別開銷而須付給僱員的款項；
（f） 年終酬金或屬於賞贈性質或由僱主酌情發給的每年花紅；以及
（g） 完成或終止僱傭合約時所付的酬金。

此外，超時工作薪酬若：

（a） 屬固定性；或
（b） 在過去 **12** 個月內平均款額不低於僱員在同期的平均月薪的 **20%**，

則僱主在計算遣散費／長期服務金（「長服金」）的款額時，也須將超時工作薪酬包括在內。

<u>Definition of wages</u>

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 severance payment ("SP")/long service payment ("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.

註 5
Note 5

如取消強積金「對沖」安排適用於僱員及其僱傭期橫跨 **2025** 年 **5** 月 **1** 日，其遣散費／長服金分為轉制前部分（即 **2025** 年 **5** 月 **1** 日前的僱傭期）及轉制後部分（即由 **2025** 年 **5** 月 **1** 日起的僱傭期）。

一名僱員可得的遣散費／長服金的最高款額為 **390,000** 元。如僱員可得的遣散費／長服金總額（即遣散費／長服金轉制前及轉制後部分的總和）超過 **390,000** 元，超出上限的部分須從轉制後部分扣減（即遣散費／長服金轉制後部分款額應為 **390,000** 元減去遣散費／長服金轉制前部分款額後的餘額）。

For employee(s) to whom the abolition of MPF offsetting arrangement applies and whose employment straddles 1 May 2025, their SP/LSP entitlement is divided into the pre-transition portion (i.e. employment period before 1 May 2025) and the post-transition portion (i.e. employment period from 1 May 2025 onwards).

The maximum amount of SP/LSP for an employee is $390,000. If an employee's total SP/LSP (i.e. the sum of pre- and post-transition portions of SP/LSP) exceeds $390,000, the amount in excess will be deducted from the post-transition portion (i.e. the amount of post-transition portion of SP/LSP should be equal to the remainder of $390,000 after deducting the amount of pre-transition portion of SP/LSP).

註 6
Note 6

就月薪僱員而言，用以計算遣散費／長服金的每月工資以 **22,500** 元為限。

In case of a monthly-rated employee, the monthly wages adopted for calculation of SP/LSP shall not exceed $22,500.

註 7
Note 7

就非月薪僱員而言，用以計算遣散費／長服金的 **18** 天工資以 **15,000** 元為限。

In case of a non-monthly rated employee, the 18 days' wages adopted for calculation of SP/LSP shall not exceed $15,000.

註 8
Note 8

指僱主向僱員的強積金戶口作出強制性供款而衍生的累算權益。*僱主供款（強制性）強積金計劃權益不可用作「對沖」遣散費／長服金轉制後部分。*

It refers to the accrued benefits of the employee that are attributable to the mandatory contributions made to an MPF scheme by the employer. ***Employer-funded (mandatory) MPF scheme benefits cannot be used to offset the post-transition portion of SP/LSP.***

註 9
Note 9

指僱主向僱員的強積金戶口作出自願性供款而衍生的累算權益。*僱主供款（自願性）強積金計劃權益可用作「對沖」遣散費／長服金轉制前及／或轉制後部分。*

It refers to the accrued benefits of the employee that are attributable to the voluntary contributions made to an MPF scheme by the employer. ***Employer-funded (voluntary) MPF scheme benefits can be used to offset the pre- and/or post-transition portions of SP/LSP.***

註 10
Note 10

指僱主向《強積金條例》豁免的職業退休計劃（該職業退休計劃須根據《強積金條例》第 4（3）（b）條及第 5（1）條獲豁免）作出供款而歸屬僱員的利益，或按以下公式計算所得的利益，以較低者為準：

僱員最終每月平均有關入息*	×	僱員享有僱主供款豁免職業退休計劃利益的服務年數（不完整的年數（註 3）則按比例計算）**	×	5%	×	12

* *「最終每月平均有關入息」指僱員在緊接僱傭合約終止前 12 個月的每月平均有關入息，上限與《強積金條例》註明的有關入息上限相同。*

** *只計算 2000 年 12 月 1 日或之後的服務年期。*

僱主供款（基本部分）豁免職業退休計劃利益不可用作「對沖」遣散費／長服金轉制後部分。

It refers to the employee's vested benefits attributable to employer's contributions to an MPF-exempted ORS (which is exempted under sections 4(3)(b) and 5(1) of MPFSO), or the amount of benefits calculated in accordance with the following formula, whichever is less:

Employee's final average monthly relevant income*	×	**Employee's years (and pro rata for an incomplete year (Note 3)) of service to which the employer-funded exempt ORS benefits are attributable****	×	**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.*

Employer-funded (basic portion) exempt ORS benefits cannot be used to offset the post-transition portion of SP/LSP.

註 11
Note 11

指（a）僱主供款非豁免職業退休計劃利益（即除僱主供款（強制性）強積金計劃權益外，由僱主額外提供的福利）；及／或（b）僱主供款（訂明部分）豁免職業退休計劃利益。（b）項指僱主供款豁免職業退休計劃利益減去僱主供款（基本部分）豁免職業退休計劃利益後的款額（見註 **10**）。

僱主供款（指明）職業退休計劃利益可用作「對沖」遣散費／長服金轉制前及／或轉制後部分。

It refers to (a) employer-funded non-exempt ORS benefits of the employee (which is provided by the employer in addition to the employer-funded (mandatory) MPF scheme benefits); and/or (b) employer-funded (prescribed portion) exempt ORS benefits of the employee. (b) refers to the amount of employer-funded exempt ORS benefits that exceeds the employer-funded (basic portion) exempt ORS benefits (see Note 10).

Employer-funded (specified) ORS benefits can be used to offset the pre- and/or post-transition portions of SP/LSP.

註 12
Note 12

按僱員服務年數支付的合約酬金 *可用作「對沖」遣散費／長服金轉制前部分及／或轉制後部分。*

Gratuities based on length of service payable to an employee because of the operation of the employee's contract of employment ***can be used to offset the pre- and/or post-transition portions of SP/LSP***.

Calculation of Subsidy Amount

Calculation Rules

When an application is approved, all approved application(s) (counted on the basis of individual employees) of the applicant 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 eligible for subsidy. If the sum of the net amount of the post-transition portion of SP/LSP eligible for subsidy in the approved application(s) in a subsidy year has exceeded $500,000, the application(s) 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) should adopt the subsidy ratio beyond the threshold to calculate the subsidy amount. The subsidy amount payable for the newly approved application will be calculated depending on whether the application falls within or beyond the $500,000 threshold in the order.

If it is revealed that a previously approved application originally adopting the subsidy ratio within the $500,000 threshold to calculate the subsidy amount, should, after the re-ordering, adopt the subsidy ratio beyond the $500,000 threshold to calculate the subsidy amount, the subsidy payable to that application would be re-calculated based on the subsidy ratio applicable to that application in the new order, the overpaid subsidy, if any, will be deducted wholly or partially from the subsidy payable to the newly approved application or other approved application(s) by the Service Centre, or the employer may be requested to refund the overpaid subsidy, subject to the decision of the Service Centre.

Please refer to the following examples on the calculation rules:

Examples on calculation of subsidy

Example 1 - Employer submitting applications of the same subsidy year at different times

(a) First batch of applications submitted by the employer

Application	Submission date	Relevant date of termination of employment of the employee concerned	Net amount of post-transition portion of SP/LSP provided by employer upon submission ($)
#1	6 Sept 2030	5 Jul 2030	50,000
#2		20 Jul 2030	65,000
#3		30 Jul 2030	50,000

Sequence for applications upon approval

Assuming Applications #1 to #3 are approved on the same day with the net amount of post-transition portion of SP/LSP eligible for subsidy set out as follows:

Application	Approval date	Net amount of post-transition portion of SP/LSP eligible for subsidy ($)	Subsidy year	Amount of subsidy payable ($)
			Year 6	
#1	5 Oct 2030	50,000	✓	25,000
#2		65,000	✓	40,000
#3		48,000*	✓	23,000

* The net amount of post-transition portion of SP/LSP eligible for subsidy has been adjusted downwards to $48,000 by the Service Centre upon consideration of the information provided by the employer in the application.

Since Applications #1 to #3 all fall within the same subsidy year, their order in descending order in terms of the net amount of post-transition portion of SP/LSP eligible for subsidy will be #2, #1 and #3. Since the total net amount of post-transition portion of SP/LSP eligible for subsidy of Applications #1 to #3 is $163,000 (i.e. $50,000 + $65,000 + $48,000), all the three approved applications fall within the first $500,000 net post-transition portion of SP/LSP eligible for subsidy in that subsidy year (i.e. the $500,000 threshold) and the subsidy payable for each application will be calculated based on the subsidy ratio applicable to applications falling within the $500,000 threshold, i.e. either 35% of the net post-transition portion of SP/LSP eligible for subsidy, or the net post-transition portion of SP/LSP eligible for subsidy in excess of the capped amount of $25,000, whichever is higher.

(b) Second batch submitted by the employer

Assuming the employer submitted another batch of applications later as follows:

Application	Submission date	Relevant date of termination of employment of the employee concerned	Net amount of post-transition portion of SP/LSP provided by employer upon submission ($)
#4	15 Dec 2030	10 Nov 2030	90,000
#5		10 Nov 2030	75,000
#6		15 Nov 2030	80,000
#7		15 Nov 2030	85,000
#8		1 Dec 2030	70,000
#9		1 Dec 2030	20,000

Sequence for applications upon approval

Assuming the six applications in the second batch are approved on the same day, say 10 Jan 2031 with the respective net amount of the post-transition portion of SP/LSP eligible for subsidy set out in the table below.

Since Applications #4 to #9 all belong to Subsidy Year 6, these six applications and all previously approved applications, i.e. #1, #2 and #3 which are in the same subsidy year, will be arranged in descending order in accordance with their respective net amount of post-transition portion of SP/LSP eligible for subsidy and the order now is as follows:

Order of approved applications	Net amount of post-transition portion of SP/LSP eligible for subsidy ($)	Cumulative net amount of post-transition portion of SP/LSP eligible for subsidy ($)
#4	90,000	90,000
#7	85,000	175,000
#6	80,000	255,000
#8	70,000	325,000
#2	65,000	390,000
#5	60,000*	450,000
#1	50,000	**500,000**
#3	48,000	548,000
#9	20,000	568,000

* The net amount of post-transition portion of SP/LSP eligible for subsidy has been adjusted downwards to $60,000 by the Service Centre upon consideration of the information provided by the employer in the application.

Applications #4, #7, #6, #8, #2, #5 and #1 are within the $500,000 threshold and the subsidy payable for the newly approved Applications #4 to #8 will be calculated based on the subsidy ratio applicable to applications falling within the $500,000 threshold. As Applications #2 and #1 are still within the $500,000 threshold after the re-ordering, the subsidy amount payable to these two applications remains unchanged.

However, for Applications #3 and #9 which fall beyond the $500,000 threshold after the re-ordering, the subsidy payable for these two applications will be calculated or re-calculated based on the subsidy ratio applicable to applications falling beyond the $500,000 threshold, i.e. 35% of the net amount of post-transition portion of SP/LSP eligible for subsidy. For Application #3, the subsidy payable which had been calculated based on the subsidy ratio applicable to applications falling within the $500,000 threshold in the first round of approval, needs to be adjusted downwards using the subsidy ratio applicable to applications falling beyond the $500,000 threshold.

The subsidy payable to the nine applications after re-ordering upon approval of the second batch of applications is set out as follows:

Application	**Net amount of post-transition portion of SP/LSP eligible for subsidy ($)**	**Subsidy year**	**Amount of subsidy payable ($)**
		Year 6	
#4	90,000	✓	65,000
#7	85,000	✓	60,000
#6	80,000	✓	55,000
#8	70,000	✓	45,000
#2	65,000	✓	40,000
#5	60,000	✓	35,000
#1	50,000	✓	25,000
#3	48,000	✓	16,800 (Adjusted downwards from 23,000 in the first round of approval)
#9	20,000	✓	7,000

The overpaid subsidy of $6,200 (i.e. $23,000 − $16,800) in respect of Application #3 will be deducted from the subsidy payable to the newly approved Applications #4 to #9, and the total net amount of subsidy payable to the employer upon approval of the second batch of applications is $260,800 (i.e. $267,000 – $6,200).

Example 2 - Adjustment of subsidy payable to approved applications upon approval of a review request of an application

Assuming the employer is not satisfied with the result of Application #5 and seeks a review on 1 February 2031. Upon examining the justifications and supplementary information provided by the employer, the Service Centre has adjusted the net amount of post-transition portion of SP/LSP eligible for subsidy of Application #5 to $75,000. Upon approval of the review request, all nine approved applications are re-ordered as follows:

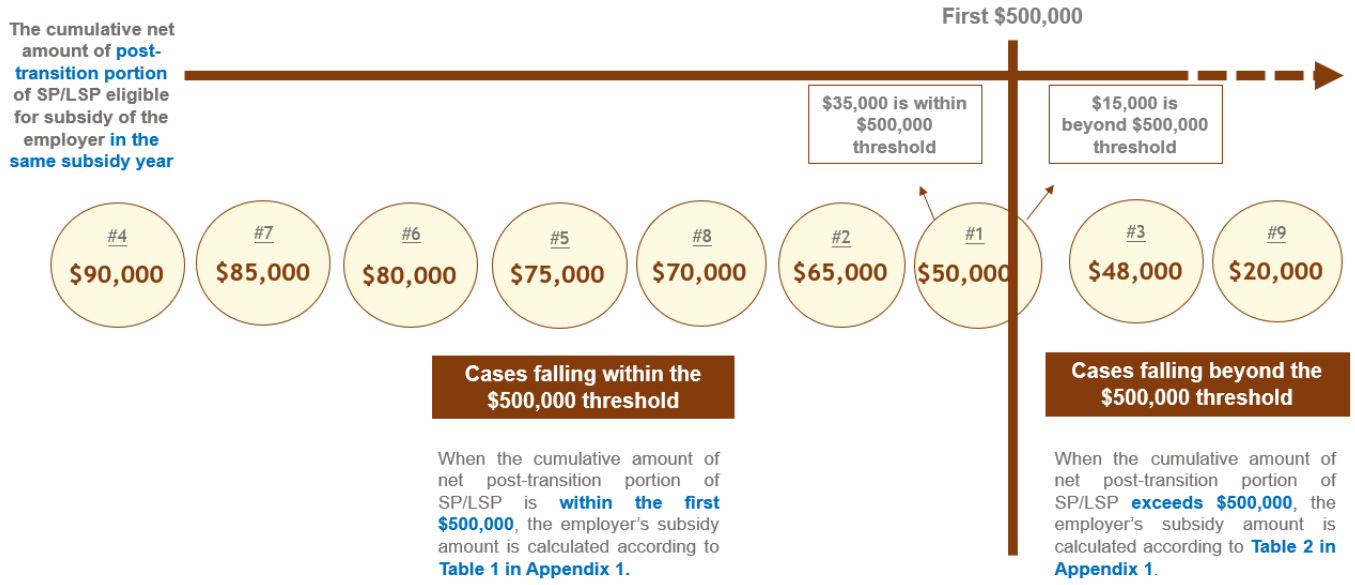
Order of approved applications	Net amount of post-transition portion of SP/LSP eligible for subsidy ($)	Cumulative net amount of post-transition portion of SP/LSP eligible for subsidy ($)	Amount of subsidy payable ($)
#4	90,000	90,000	65,000
#7	85,000	175,000	60,000
#6	80,000	255,000	55,000
#5	75,000 (Adjusted upwards from 60,000 after review)	330,000	50,000 (Adjusted upwards from 35,000 after review)
#8	70,000	400,000	45,000
#2	65,000	465,000	40,000
#1	50,000	**515,000**	22,750 (Adjusted downwards from 25,000 in the first round of approval)
#3	48,000	563,000	16,800
#9	20,000	583,000	7,000

As Application #5 is still within the $500,000 threshold after the re-ordering, the subsidy ratio for applications falling within the $500,000 threshold still applies to Application #5. With the net amount of post-transition portion of SP/LSP adjusted upwards to $75,000, the subsidy payable should be $50,000 and an additional subsidy amount of $15,000 (i.e. $50,000 − $35,000) is payable to the employer in respect of Application #5.

Yet, Application #1 of which the net amount of post-transition portion of SP/LSP fell within the $500,000 threshold before the review of Application #5, now has part of the net amount of post-transition portion of SP/LSP falling beyond the $500,000 threshold. The subsidy amount payable to Application #1 should be adjusted downwards to $22,750 from the subsidy amount of $25,000 already paid to the employer, denoting an overpayment of $2,250 (i.e. $25,000 − $22,750). Please refer to Example 3 below for calculation of subsidy payable to applications straddling the $500,000 threshold.

The overpaid subsidy of Application #1 will be offset by the additional subsidy amount payable to Application #5 by the Service Centre, and the net subsidy amount paid to the employer upon successful review of Application #5 is $12,750 (i.e. $15,000 − $2,250).

Example 3 - Calculation of subsidy payable for applications straddling the $500,000 threshold



For Application #1, the subsidy amount for the part of post-transition portion of SP/LSP falling within the $500,000 threshold (i.e. $35,000) is calculated on a pro-rata basis according to Table 1 in Appendix 1 while the subsidy amount for the portion of post-transition portion of SP/LSP exceeding $500,000 (i.e. $15,000) is calculated according to Table 2 in Appendix 1.

The subsidy payable to Application #1 is calculated as follows:

Amount at (a) or (b) below, whichever is more			
(a) Applying the subsidy ratio		(b) Applying the capped amount	
Post-transition portion of SP/LSP within the $500,000 threshold:	Post-transition portion of SP/LSP beyond the $500,000 threshold:	Post-transition portion of SP/LSP within the $500,000 threshold:	Post-transition portion of SP/LSP beyond the $500,000 threshold:
$35,000 × 35% = $12,250	$15,000 × 35% = $5,250	[$35,000 − ($25,000 × ($35,000 ÷ $50,000)*] = $17,500	$15,000 × 35% = $5,250
Total: $17,500		Total: $22,750	

* A "capped amount" of $25,000 is set on an employer's share in an employee's post-transition portion of SP/LSP falling within the $500,000 threshold in Subsidy Year 6. The figure derived from the formula in the brackets is the pro-rata "capped amount" based on the proportion of the part of post-transition portion of SP/LSP falling within the $500,000 threshold to the total post-transition portion of SP/LSP in the application.

The revised subsidy payable to Application #1 is $22,750.

Example 4 - Determination of the $500,000 threshold for different types of business entity

For the purpose of calculating the cumulative amount of net post-transition portion of SP/LSP eligible for subsidy of an employer in a subsidy year, applicants sharing **the same identifier** are treated as a single entity. The identifiers for different types of business entity are tabulated as follows:

Type of business entity	Identifier
Type I: Limited Company, Body Corporate, Limited Partnership, etc.	CoI or CoR number (i.e. the 8-digit Unique Business Identifier)
Type II: Registered Organisation	Registration number
Type III: Sole Proprietorship/General Partnership	The first eight digits of BRN
Type IV: Entities exempted from registration under BRO but required to obtain a licence for their business	Licence number
Type V: Individual Employer	HKID number (or passport number if not possessing HKID)

The following examples illustrate how to determine the $500,000 threshold of the applicants:

✧ **Example 4(a) – Limited Company/Body Corporate**

Application	Name of limited company	CoI number
#1	Happy Ltd. trading as ABC Flower Shop	12345678
#2	Happy Ltd. trading as Beauty Fashion Shop	12345678
#3	Happy Ltd. trading as Healthy Fruit Shop	12345678
#4	Happy Ltd. trading as Nice Fast Food Stall	12345678
#5	Joy Ltd. trading as ABC Flower Shop	23345678

Application #1 to #5 are submitted by limited companies (i.e. Type I entities), namely Happy Ltd. and Joy Ltd., which are identified by the number on their CoI. Applications #1 to #4 are considered to be submitted by one single entity, i.e. Happy Ltd. as identified by its 8-digit CoI/CoR number and the net amount of post-transition portion of SP/LSP eligible for subsidy in these four applications will be counted towards one single $500,000 threshold. Future applications submitted by Happy Ltd. with the same 8-digit CoI/CoR number, if falling within the same subsidy year, will also be counted towards this $500,000 threshold. On the other hand, for Application #5 which is submitted by Joy Ltd., a separate entity as identified by its different CoI/CoR number from that of Happy Ltd., the net amount of post-transition portion of SP/LSP eligible for subsidy will be counted towards another $500,000 threshold.

✧ **Example 4(b) – Sole Proprietorship**

Application	Business name submitting application	BRN	Type of business entity
#1	ABC Flower Shop (North Point)	12345678	Chan Tai Man as a sole proprietor
#2	ABC Flower Shop (Wan Chai)	12345678	Chan Tai Man as a sole proprietor
#3	Nice Fast-food Stall	15678912	Chan Tai Man as a sole proprietor

Applications #1, #2 and #3 are submitted by businesses operated by a sole proprietor, Mr Chan Tai Man (i.e. a Type III entity), which is identified by the first eight digits of the BRN of the businesses. Since the businesses submitting Applications #1 and #2 share the same first eight digits of BRN, they are thus considered to be submitted by one single entity and counted towards one $500,000 threshold. For the business submitting Application #3, as it holds a BRN with different first eight digits from other businesses of the sole proprietor, it is considered as another entity and is given a separate $500,000 threshold.