# 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）*<br>Monthly-rated employee † *(Note 5)* | ☐ 非月薪僱員† *（註 6）*<br>Non-monthly rated employee † *(Note 6)* |
|---|---|
| ☐ 最後一個月的全月工資：<br>Last full month's wages: $ _____ | ☐ 最後 30 個正常工作日中選取的 18 天工資總和：<br>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：<br>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：<br>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*<br>*Wages in item (2)* | | | | *第（1）(c)項的服務年數*<br>*Years of service in item (1)(c)* | | *金額*<br>*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*<br>*Wages in item (2)* | | *第（1）(c)項的服務年數*<br>*Years of service in item (1)(c)* | | *金額*<br>*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<br>**Name of Employer/ Authorised Representative of Employer*** | 僱主／僱主授權代表*職位<br>**Post Title of Employer/ Authorised Representative of Employer*** | |
| | | |
| 僱主／僱主授權代表*簽署<br>**Signature of Employer/ Authorised Representative of Employer*** | 日期*（日／月／年）*<br>**Date *(dd/mm/yyyy)*** | 公司／機構印章<br>**Company/Organisation Chop** |

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## (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<br>**Name of Employee** | 僱員簽署<br>**Signature of Employee** | 日期*（日／月／年）*<br>**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**
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** 工資定義

Note 4 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。

**Definition of wages**

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

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

Overtime pay should also be included in calculating 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** 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。

Note 5 In case of a monthly-rated employee, the monthly wages adopted for calculation of SP/LSP shall not exceed $22,500.

**註 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。

Note 6 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** 一名僱員可得的遣散費／長服金的最高款額為 390,000 元。

Note 7 The maximum amount of SP/LSP entitlement of an employee is $390,000.

**註 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。*

Note 8 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** 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：

Note 9

| | | | | | | |
|---|---|---|---|---|---|---|
| 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。*

*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。*

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***.