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)*

☐ 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: $ _____

☐ **非月薪僱員†** *（註 7）*
Non-monthly rated employee † *(Note 7)*

☐ 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: $ _____

(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) $ _____

(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 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；
Note 3 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 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
Note 5 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 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 6 In case of a monthly-rated employee, the monthly wages adopted for calculation of SP/LSP shall not exceed $22,500.

註 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。
Note 7 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***.