



## 有關香港特別行政區政府「保就業」計劃的補充資料

2020年5月21日

### 「保就業」計劃 — 強積金

香港特別行政區政府推出「保就業」計劃為僱主提供財政支援，補貼僱主支付現有僱員的薪金，讓他們能保留而非辭退他們的員工。而僱主須承諾1) 在接受補貼期間不會裁員；以及2) 把補貼金額百分百用於支付僱員工資。

### 申請資格

#### 僱主

- 現有僱主並為其一般僱員作出強積金強制性供款或供款至獲強積金豁免的職業退休計劃
- 僱主的強積金計劃須於2020年3月31日或以前成立

#### 僱員

- 全數繳交有關僱員的僱主強制性供款
- 65歲或以上成員作僱主自願性供款
- 持有有效並於2020年3月31日或以前開立的強積金賬戶

## 自僱人士

- 持有有效並於2020年3月31日或以前開立的強積金賬戶

## 不具資格的機構 / 僱主

- 香港特區政府、法定機構、公營機構及政府擁有的公司或資助機構
- 已申請餐飲處所（社交距離）資助計劃的僱主
- 臨時僱員
- 獲豁免人士（包括18歲以下或海外僱員）

## 如何計算補貼金額？

### 一般僱員

- 按其於「指定月份」向僱員支付實際工資的五成計算，工資上限為每月18,000元
- 最高補貼為每名僱員每月9,000元
- 僱主可選擇2019年12月至2020年3月的任何一個月份作為「指定月份」計算第一期補貼

### 65歲或以上僱員

- 補貼以「指定月份」實際工資的五成計算，或「指定月份」的僱主自願性供款的十倍，上限為每月9,000元

## 自僱人士

- 一筆過7,500元津貼

補貼將分開兩期發放：

- 於2020年5月25日至6月14日期間於「保就業」官方網頁上申請，第一期工資補貼將於遞交申請後三至四個星期收到
- 第二期詳情有待政策創新與統籌辦事處公布

### 第一期補貼申請詳情

僱主

- 於「保就業」官方網頁上申請，申請期由2020年5月25日至6月14日（為期三星期）
- 僱主須經「保就業」官方網頁向「保就業」計劃代理人提交網上申請表（當中包括僱主的承諾，授權及銀行戶口資料）
- 僱主於提交申請時，可選擇2019年12月至2020年3月的任何一個月份作為「指定月份」以計算補貼金額，「指定月份」選定後不可更改
- 僱主如有逾期強制性供款（不包括附加費），須於5月7日或以前繳清以符合申請工資補貼的資格
- 「保就業」計劃代理人於處理及核對申請表後，會向受託人要求提供僱主選定「指定月份」的「強積金紀錄證明」
- 「保就業」計劃代理人會計算補貼金額並通知庫務署向僱主發放補貼
- 補貼將於遞交申請後三至四個星期一筆過發放予僱主，以資助2020年6月至8月的工資

## 自僱人士

- 於「保就業」官方網頁上申請，申請期由2020年5月25日至6月14日（為期三星期）
- 自僱人士須經「保就業」官方網頁向「保就業」計劃代理人提交網上申請表（當中包括自僱人士的承諾，授權及銀行戶口資料）
- 一筆過7,500元津貼將於遞交申請後三至四個星期發放予自僱人士

## 主要日期一覽

第一期資助	主要日期
強積金賬戶生效日	2020年3月31日或以前
申請日期	2020年5月25日至6月14日
賬戶狀況更新截止日期	2020年5月7日
指定月份	2019年12月至2020年3月的任何一個月
以此日期的僱員人數作比對	2020年3月31日
預計發放補貼日期	遞交申請後三至四個星期

\*第二期資助的主要日期有待政策創新與統籌辦事處公布

## 取回補貼及罰款

- 就僱員人數而言，計劃將以2020年3月的僱員人數作比對及檢查
- 收取第一期工資補貼的僱主如未有將補貼全數用於支付三個月工資補貼期(即2020年6月至8月)的僱員工資，政府將取回未有用於支付工資的補貼金額
- 於三個月工資補貼期內（即2020年6月至8月），如支薪僱員人數少於2020年3月份的僱員人數（無論有否支薪），政府將向僱主收取罰款

## 查詢

如有疑問，請參閱政府發布的「保就業」計劃常見問題或「保就業」計劃網頁或透過以下渠道與政府相關部門查詢：

電郵至：[enquiry@employmentsupport.hk](mailto:enquiry@employmentsupport.hk)；或

致電「保就業」計劃查詢熱線：1836-122

「保就業」計劃熱線服務時間：

星期一至五上午9時至下午6時

申請期內（2020年5月25日至6月14日）：

星期一至日上午9時至下午6時

有進一步問題，可以由2020年5月25日起致電「保就業」計劃熱線，預約前往以下任何一個「保就業」計劃服務處查詢：

- 北角電氣道180號百加利中心1701室
- 觀塘創業街25號創富中心2507室
- 荃灣青山公路荃灣段455號華懋荃灣廣場1206室

「保就業」計劃服務處辦公時間：

- 申請期內（2020年5月25日至6月14日）：

星期一至日，上午9時至下午6時

- 申請期後：

星期一至五，上午9時至下午6時

## 「保就業」計劃 — 職業退休計劃

政府推出「保就業」計劃透過向僱主提供有時限的財政支援，讓他們可以保留原本可能被遣散的僱員，參與計劃的僱主須保留現職僱員及向他們支付薪金。

僱主須承諾：

- (1) 在接受工資補貼期間不會裁員；及
- (2) 全數「保就業」計劃的補貼用於支付合資格員工的薪酬；及
- (3) 聲明用於申請的所有資料均為真實、全面及準確，包括只申領合資格員工的補貼。

### 申請資格

- 於2020年3月31日或以前為其僱員設立並已註冊獲強積金豁免的職業退休計劃的僱主，包括(i) 職業退休註冊計劃；或(ii) 職業退休豁免計劃（「職業退休計劃」），僱員亦需於2020年3月31日或以前為職業退休計劃的成員
- 除政府資助機構中工資獲全數資助的員工、政府外判服務承辦商或法定機構所僱用專職負責有關合約的（全職）員工及政府資助計劃下由機構所僱用的（全職）員工外，合資格的職業退休計劃僱主可為其持有香港身份証的職業退休計劃僱員申領「保就業」計劃補貼

### 申請

- 第一期申請時間為2020年5月25日至6月14日，補貼2020年6月至8月的工資；政策創新與統籌辦事處將稍後公布第二期的申請時間
- 職業退休計劃的僱主需提供以下資料予代理人申請「保就業」計劃：
  - 公司名及地址
  - 商業登記証號碼、根據《社團條例》下的註冊編號或其他識別號碼及此文件的副本

- 職業退休計劃註冊 / 豁免編號
- 強積金豁免編號
- 計劃名稱
- 職業退休註冊計劃豁免證明書副本
- 職業退休計劃行政管理人的名稱及聯絡資料
- 每位參加職業退休計劃僱員於「指定月份」實際薪金及3月底的僱員人數，並填寫於「保就業」計劃官方網頁上指定格式的試算表
- 僱主的銀行戶口名稱及號碼，連同銀行戶口月結單副本
- 授權簽名人的資料及聯絡方式
- 僱主的承諾及聲明
- 「保就業」計劃代理人有可能會約見職業退休計劃的僱主作實地考察及核實申請文件上提交的資料，因此僱主需保留有關文件（例如自動支薪紀錄、支薪表或職業退休計劃供款紀錄）以供查核
- 職業退休計劃的僱主需保留所有申請補貼時遞交文件的真確副本，以及最近的職業退休註冊計劃的周年申報表 / 精算師證明書或最近的職業退休豁免計劃的周年成員聲明 / 文件證明兩年（由申請日起計）作日後審計用途。僱主需於政府或其代理人作出書面要求後的14天內提供以上證明作查核

### **補貼金額的計算及發放日期**

- 職業退休計劃的僱主可選擇2019年12月至2020年3月的任何一個月份作為「指定月份」計算補貼
- 按其於「指定月份」向僱員支付實際工資的五成計算，工資上限為每月18,000元
- 最高補貼為每名僱員每月9,000元
- 補貼將分兩期發放

## 主要日期一覽

第一期資助	主要日期
獲強積金豁免的職業退休計劃成立日期及成員登記日期	2020年3月31日或以前
申請日期	2020年5月25日至2020年6月14日
指定月份	2019年12月至2020年3月的任何一個月份
以此日期的僱員人數作比對	2020年3月31日
預計補貼發放日期	遞交申請後三至四個星期 ( 申請可能需要較長時間處理 )

\*第二期資助的主要日期有待政策創新與統籌辦事處公布

## 取回補貼及罰款

- 就僱員人數而言，計劃將以2020年3月的僱員人數作比對及檢查
- 收取第一期工資補貼的僱主如未有將補貼全數用於支付三個月工資補貼期 ( 即2020年6月至8月 ) 的僱員工資，政府將取回未有用於支付工資的補貼金額
- 於三個月工資補貼期內 ( 即2020年6月至8月 )，如支薪僱員人數少於2020年3月份的僱員人數 ( 無論有否支薪 )，政府將向僱主收取罰款

## 查詢

如有疑問，請參閱政府發布的「保就業」計劃常見問題或「保就業」計劃網頁或透過以下渠道與政府相關部門查詢：

電郵至：[enquiry@employmentsupport.hk](mailto:enquiry@employmentsupport.hk)；或

致電「保就業」計劃查詢熱線：1836-122



「保就業」計劃熱線服務時間：

星期一至五上午9時至下午6時

申請期內（2020年5月25日至6月14日）：

星期一至日上午9時至下午6時

有進一步問題，可以由2020年5月25日起致電「保就業」計劃熱線，預約前往以下任何一個「保就業」計劃服務處查詢：

- 北角電氣道180號百加利中心1701室
- 觀塘創業街25號創富中心2507室
- 荃灣青山公路荃灣段455號華懋荃灣廣場1206室

「保就業」計劃服務處辦公時間：

- 申請期內（2020年5月25日至6月14日）：

星期一至日，上午9時至下午6時

- 申請期後：

星期一至五，上午9時至下午6時

# Supplement Information relating to the HKSAR Government's Employment Support Scheme

21 May 2020

## Employment Support Scheme – MPF

The Government of HKSAR launches an Employment Support Scheme (ESS) to provide time-limited financial support to employers to retain their employees who will otherwise be made redundant. The ESS should be used for paying wages to maintain employment for their staff currently in the job. Employer obligations: 1) not to implement redundancy during the subsidy period; and 2) must spend all the ESS subsidy on paying wages to their employees.

### **Eligibility**

#### Employers

- All employers who have been making Mandatory Provident Fund (MPF) contributions for their regular employees or have contributed to MPF-Exempted ORSO scheme
- With an MPF scheme set up on or before 31 March 2020

#### Employees

- Relevant employees with fully paid employer mandatory contributions
- Aged 65 or above members with employer voluntary contributions
- With an MPF account set up on or before 31 March 2020

Self-employed person (“SEP”)

- With an active MPF account set up on or before 31 March 2020

Exclusions

- HKSAR, statutory bodies, public organisations, government-owned companies or subvented organisations, etc
- Have applied for subsidies under Catering Business (Social Distancing) Subsidy Scheme
- Casual employees
- Exempted members (including aged below 18 or Expatriate)

### **How to calculate the subsidy amount?**

Relevant Employees

- 50% of the actual wages paid in a “specified month”, with a wages cap at \$18,000 per month
- Maximum subsidy per employee per month is \$9,000
- Employers can choose any one month from December 2019 to March 2020 as the “specified month” for the first tranche

Employees aged 65 or above

- 50% of the actual salary paid in a “specified month” or by multiplying the employer voluntary contribution in a “specified month” by 10 times, with a cap at \$9,000 per month

Self-employed Person (“SEP”)

- a one-off lump-sum subsidy of \$7,500

Payment made in two tranches:

- First payment will be received in three to four weeks after application. Online applications via the official ESS portal will start on 25 May till 14 June 2020
- Second payment to be announced by the Policy Innovation and Coordination Office (“PICO”)

### **The first tranche application details**

Employers

- Online applications via the official ESS portal will start on 25 May till 14 June 2020 (3 weeks)
- Employers submit to the ESS processing agent the online application form (including the undertaking, consent, authorisation and bank account information) via the official ESS portal
- Employers can choose any one month between December 2019 and March 2020 as the “specified month” in his application as a reference point for calculating the amount of ESS subsidy which cannot be changed once chosen
- Employees with default mandatory contributions, if applicable, (excluding surcharges) have to be settled on or before 7 May 2020 in order to be entitled to the subsidy
- Processing agent vet and process application forms and request trustees to issue them the “MPF record certificate” of the “specified month” chosen by employers
- Processing agent calculate the subsidy amount and inform the Treasury to make payment to employers
- Payment will be paid to the employer in a lump sum in three to four weeks after application which can subsidise their payment of staff wages from June to August 2020

## Self-employed person (“SEP”)

- Online applications via the official ESS portal will start on 25 May till 14 June 2020 (3 weeks)
- SEP submit online applications (including the undertaking, consent, authorisation and bank account information) to the ESS processing agent via the official ESS portal
- A one-off lump sum subsidy of \$7,500 will be granted to SEPs in three to four weeks after application

## Summary of activities key dates

<b>First tranche</b>	<b>Key dates</b>
MPF accounts set up	On or before 31 March 2020
Application opens	25 May 2020 to 14 June 2020
Cutoff date of account status	7 May 2020
Specified month	Any one month from December 2019 to March 2020
Reference month of headcount check	31 March 2020
Expected payment date	In three to four weeks after application

\*Key dates of the second tranche will be announced by the PICO

## Claw back and penalty

- For the purpose of headcount checking, March 2020 is used as a “reference month”
- For an employer who has received the first tranche of payment, if he/she fails to use all the wage subsidies received for a particular month during the three-month subsidy period (i.e. June to August 2020) to pay the wages of his/her employees in the same month, the Government will claw back the unspent balance of the subsidy

- If the number of employees on the payroll in any one month of the subsidy period (i.e. June to August 2020) is less than the number of paid or unpaid staff in March 2020, the employer will have to pay a penalty to the Government

## **Enquiry**

If you have any questions, you can read the Employment Support Scheme (ESS) Frequently Asked Questions published by the Government, ESS website or make enquiries through the following channels set up by the Government:

ESS enquiry email: [enquiry@employmentsupport.hk](mailto:enquiry@employmentsupport.hk); or

ESS telephone hotline: 1836-122

The service hours of the ESS hotline are:

Monday to Friday - 9am to 6pm

During the application period (from 25 May 2020 to 14 June 2020):

Monday to Sunday - 9am to 6pm

If you have further enquiries, starting from 25 May 2020, you may call the ESS hotline to make an appointment to visit any of the ESS Help Desks as follows:

- Rm 1701, A T Tower, 180 Electric Road, North Point, Hong Kong Island
- Room 2507, Prosperity Center, 25 Chong Yip Street, Kwun Tong
- Room 1206, Chinachem Tsuen Wan Plaza, 455 Castle Peak Road, Tsuen Wan

Service Hours of the ESS Help Desks:

- During application period (25 May to 14 June 2020):  
Monday to Sunday: 9 am – 6 pm
- After the application period:  
Monday to Friday: 9 am - 6 pm

## Employment Support Scheme – ORSO

The Government of HKSAR launches an Employment Support Scheme (ESS) to provide time-limited financial support to employers to retain their employees who will otherwise be made redundant. The ESS should be used for paying wages to maintain employment for their staff currently in the job.

Employer Obligations:

- (1) not to implement redundancy during the subsidy period and,
- (2) to spend all the ESS subsidy on paying wages to their eligible employees and,
- (3) to make a self-declaration to confirm that all information provided in the application is true, complete and accurate, including that the application covers only eligible employees.

### **Eligibility**

- Employers who have set up MPF-exempted ORSO schemes, including (i) ORSO registered schemes; or (ii) ORSO exempted schemes, (“ORSO schemes”) for their employees who have been members of the ORSO schemes on or before 31 March 2020 will be eligible to apply
- Eligible ORSO employers may apply for ESS in respect of their employees who are members of ORSO schemes with HKID, except for fully subvented staff in government funded organisations, dedicated (full-time) staff employed by outsourced service contractors/consultants of the Government or of statutory bodies mainly staffed by government employees to work for these contracts, and dedicated (full-time) staff engaged by organisations to provide services under various government funding schemes



## Application

- Application for the first tranche will start from 25 May 2020 to 14 June 2020, subsidizing wages for June to August 2020. Application for the second tranche will be announced by the Policy Innovation and Coordination Office (“PICO”)
- The ORSO employer shall submit to the processing agent the ESS application form, which should include the following information:
  - Company name and address
  - business registration number or registration number under the Societies Ordinance or any other identifier where appropriate and a copy
  - ORSO registration/ exemption number(s)
  - MPF exemption number(s)
  - Name of ORSO scheme(s)
  - copy of the MPF exemption certificate(s)
  - name and contact information of the ORSO administrator(s)
  - actual remuneration of each ORSO employee in the “specified month”, and the headcount as at end March 2020 in an Excel template in the prescribed format that can be downloaded from the ESS application portal
  - bank account name and number of the employer, together with a copy of the bank statement showing the exact same details
  - details and contact information of the authorised signer
  - an undertaking and a self-declaration on the Employer obligations
- The processing agent may schedule an appointment with the ORSO employer to conduct on-site checking to verify that the information reported in the templates are supported by appropriate documents. The ORSO employers must therefore keep all relevant documents (such as bank auto-pay payroll, pay list, or ORSO scheme contribution statement) which can provide solid evidence to the information reported in the application

- To facilitate post-application auditing, the ORSO employers shall, for a period of two years commencing from the date of application for the ESS, keep true copies of the supporting documents submitted in making the application, as well as the latest annual return/actuarial certificate for ORSO registered scheme or the latest annual membership statement/documentary evidence for ORSO exempted scheme, and make them available for inspection by the Government or its agent within 14 days upon the latter's request

### **How to calculate the subsidy and when payment is made**

- The ORSO employers can choose any one month from December 2019 to March 2020 as the “specified month” for calculation of the subsidy amount
- 50% of the actual remuneration paid to its ORSO employees in a “specified month”, with a cap at \$18,000 per month
- The maximum subsidy per employee per month is \$9,000 if he earns \$18,000 or more
- Payment will be made in two tranches

### **Summary of activities key dates**

<b>First tranche</b>	<b>Key dates</b>
Employers who have set up MPF-exempted ORSO schemes, for their employees who have been members of the ORSO schemes	On or before 31 March 2020
Application opens	25 May 2020 to 14 June 2020
Specified month	Any one month from December 2019 to March 2020
Reference month of headcount check	31 March 2020
Expected payment date	In three to four weeks after application (applications may require longer processing time)

\*Key dates of second tranche will be announced by the PICO

## **Claw back and penalty**

- For the purpose of headcount checking, March 2020 is used as a “reference month”
- For an employer who has received the first tranche of payment, if he/she fails to use all the wage subsidies received for a particular month during the three-month subsidy period (i.e. June to August 2020) to pay the wages of his/her employees in the same month, the Government will claw back the unspent balance of the subsidy
- If the number of employees on the payroll in any one month of the subsidy period (i.e. June to August 2020) is less than the number of paid or unpaid staff in March 2020, the employer will have to pay a penalty to the Government

## **Enquiry**

If you have any questions, you can read the Employment Support Scheme (ESS) Frequently Asked Questions published by the Government, ESS website or make enquiries through the following channels set up by the Government:

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- Rm 1701, A T Tower, 180 Electric Road, North Point, Hong Kong Island
- Room 2507, Prosperity Center, 25 Chong Yip Street, Kwun Tong
- Room 1206, Chinachem Tsuen Wan Plaza, 455 Castle Peak Road, Tsuen Wan

Service Hours of the ESS Help Desks:

- During application period (25 May to 14 June 2020):  
Monday to Sunday: 9 am – 6 pm
- After the application period:  
Monday to Friday: 9 am - 6 pm