

Employer's Obligation in Making MPF Contributions and Paying Surcharge

An employer is required by law to make mandatory contributions for their employees by remitting payment with a duly completed remittance statement to the trustee on or before the contribution day.

For information about contribution arrangements for casual employees employed in the catering and construction industries, please refer to the "MPF Industry Schemes" leaflet available in the MPFA website (www.mpfa.org.hk).

An employer who fails to make contributions on time (whether late or insufficient payment) is required by law to pay a surcharge calculated at 5% of the default amount. The surcharge in full will go to the affected employees' MPF accounts.

Notes on Filing an Objection

Are you eligible to file an objection?

You may file an objection **only** if you meet the following criteria:

- Contributions were paid to your trustee in full for each employee and on time with complete and accurate remittance statement submitted; and/or
- No contribution is required to be paid for the employee(s) concerned.

How to file an objection?

- Verify with your trustee your payment status and contribution data first.
- Complete this "Surcharge Objection Form" (Form).
- Submit this form with all supporting documents to MPFA:

Fax:	2259 8338
Address:	Level 25, Tower 1, Millennium City 1 388 Kwun Tong Road, Kwun Tong Kowloon, Hong Kong

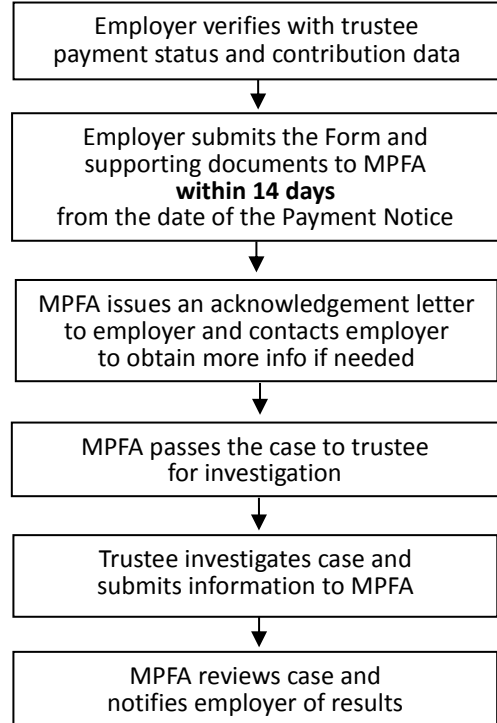
Underpaid mail will be returned to the sender or disposed of by the Hongkong Post. Please affix sufficient postage.

What is a valid objection?

An objection is considered valid only if it meets all of the following criteria:

- The Form is submitted to MPFA by fax, post or in person within 14 days from the date of the "Payment Notice for Outstanding MPF Contributions and Surcharge" (Payment Notice). Late objection will NOT be processed.
- All relevant sections of the Form are filled in. Incomplete form will NOT be processed.
- Relevant supporting documents for all employee(s) concerned and contribution period(s) are provided to prove either contributions were paid in full to the trustee on time or no contribution is required to be paid.

How will your objection be handled?



Enquiries

Please contact your trustee or the MPFA hotline: 2918 0102

Personal Information Collection Statement


- The personal data supplied in this Form and supporting documents are for processing your objection to surcharge.
- The personal data will be used, disclosed or transferred only for the aforesaid purpose or where permitted by law.
- Failure to supply the requisite personal data may result in MPFA being unable to process the request if it affects MPFA's ability to retrieve your company's records or contact your company, the relevant trustee and other appropriate parties.
- If you wish to request access to and/or correction of your personal data held by MPFA, you may do so in writing addressed to the Personal Data Privacy Officer of MPFA.

Offence and Penalty

Any employer who fails to remit contributions on time commits an offence. The MPFA may initiate civil and/or criminal proceedings against the employer. If convicted in prosecution, the employer may be liable to the maximum penalty listed below:

Offence		Maximum Penalty
Failure to pay mandatory contributions to trustee	without deducting 5% from employees' relevant income	\$350,000 fine and imprisonment for 3 years
	having deducted 5% from employees' relevant income	\$450,000 fine and imprisonment for 4 years

The MPFA is also empowered to impose a financial penalty of \$5,000 or 10% of the default amount, whichever is greater.

To: MPFA (Member Protection and Services Division) By Fax (2259 8338) / By Post / In Person		Surcharge Objection Form	
Date:	Total no. of pages (including this page):		

Employer Particulars	
Name of Company:	
Correspondence Address:	

Details of the Payment Notice	
Date of Issuance:	Contribution Period Ending in the Month(s): (Year - Month)
Payment Notice No.:	
Name of Trustee:	

Grounds of Objection

Our company objects to the surcharge on the following grounds: Please as appropriate

Contributions were **paid in full** in respect of **each employee** to trustee **on or before the contribution day***:

Submission of Complete and Accurate Remittance Statement	Full Payment of Contributions
Submission Date:	Payment Date:
Submission Means: <input type="checkbox"/> Mail <input type="checkbox"/> Email <input type="checkbox"/> Fax <input type="checkbox"/> Online <input type="checkbox"/> Courier <input type="checkbox"/> Drop box (Branch:)	Payment Method: <input type="checkbox"/> Cheque <input type="checkbox"/> Direct debit <input type="checkbox"/> Direct credit <input type="checkbox"/> Others, please specify:
Copy of Supporting Documents Attached: <input type="checkbox"/> Mailing certificate of HK Post <input type="checkbox"/> Record of successful fax transmission <input type="checkbox"/> Courier receipt <input type="checkbox"/> Email record <input type="checkbox"/> Trustee online confirmation <input type="checkbox"/> Others, pls specify:	Copy of Supporting Documents Attached: <input type="checkbox"/> Mailing certificate of HK Post <input type="checkbox"/> Courier receipt <input type="checkbox"/> Others, please specify:

No contribution is required to be paid because:

Reason(s)	Copy of Supporting Documents Attached
<input type="checkbox"/> Our company had no relevant employee for the period(s) concerned	<input type="checkbox"/> Notice(s) of employee termination
<input type="checkbox"/> The employee(s) concerned had terminated his/her employment	<input type="checkbox"/> Notice(s) of employee termination
<input type="checkbox"/> The employee(s) concerned earned no relevant income	<input type="checkbox"/> Remittance statement
<input type="checkbox"/> There was a change of employment date of the employee(s) concerned	<input type="checkbox"/> Change of employment particulars
<input type="checkbox"/> Our company / the employee(s) concerned had joined another MPF scheme	<input type="checkbox"/> Remittance statement / Notice of scheme Transfer
<input type="checkbox"/> The employee(s) concerned had reached the statutory retirement age of 65	<input type="checkbox"/> Proof of the employee's age
<input type="checkbox"/> There was a change of contribution frequency for the employee(s) concerned	<input type="checkbox"/> Particulars of the change
<input type="checkbox"/> Our company had ceased operation	<input type="checkbox"/> Notice(s) of scheme termination
<input type="checkbox"/> Other reason(s), please specify:	<input type="checkbox"/> Others

Declaration	
I, _____ (name of the company's responsible person), declare that the information given in my submitted documents including this Form is true to the best of my knowledge and belief. Note: Pursuant to section 43E of the MPF Schemes Ordinance, the provision of false or misleading information to the MPFA is a criminal offence. Convicted offenders are liable to a fine of HK\$100,000 and imprisonment for 12 months.	Company Chop:
Title:	Signature:
Contact No.:	Date:

* Please check with trustee the relevant contribution day and the payment date