

職業退休計劃統計數字

ORSO SCHEMES STATISTICS

統計數字

Statistics

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Statistics on ORSO Schemes as at 31 March 2024

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

截至2024年3月31日，總共有3,249個職業退休計劃，包括2,840個職業退休註冊計劃及409個職業退休豁免計劃。在這3,249個職業退休計劃中，有2,575個計劃獲強積金豁免。下列的統計數字可較全面地分析這些計劃的特點。

As at 31 March 2024, there were 3,249 ORSO schemes, comprising of 2,840 ORSO registered schemes and 409 ORSO exempted schemes. Out of these 3,249 ORSO schemes 2,575 schemes were exempted from MPF requirements. The following statistics are compiled to give a more comprehensive picture of the characteristics of these schemes.

按利益種類劃分的職業退休計劃數目

Number of ORSO Schemes by Benefit Type

	界定 供款計劃 Defined Contribution Schemes	界定 利益計劃 Defined Benefit Schemes	總數 Total
獲強積金豁免 MPF Exempted	2,358 (92%)	217 (8%)	2,575 (100%)
沒有強積金豁免 Non-MPF Exempted	570 (85%)	104 (15%)	674 (100%)
總數 Total	2,928 (90%)	321 (10%)	3,249 (100%)

按計劃安排劃分的職業退休計劃數目

Number of ORSO Schemes by Scheme Arrangement

	受保險安排 所規管 Regulated by Insurance Arrangement	受信託 所管限 Governed by Trust	其他 Others	總數 Total
獲強積金豁免 MPF Exempted	15 (1%)	2,493 (96%)	67 (3%)	2,575 (100%)
沒有強積金豁免 Non-MPF Exempted	154 (23%)	477 (71%)	43 (6%)	674 (100%)
總數 Total	169 (5%)	2,970 (91%)	110 (4%)	3,249 (100%)

按本籍劃分的職業退休計劃數目

Number of ORSO Schemes by Domicile

	以香港 為本籍 Hong Kong Domiciled	以離岸地區 為本籍 Offshore	總數 Total
獲強積金豁免 MPF Exempted	2,409 (94%)	166 (6%)	2,575 (100%)
沒有強積金豁免 Non-MPF Exempted	458 (68%)	216 (32%)	674 (100%)
總數 Total	2,867 (88%)	382 (12%)	3,249 (100%)

按匯集安排劃分的職業退休註冊計劃數目

Number of ORSO Registered Schemes by Pooling Arrangement

	參與匯集 協議的計劃 Pooled Schemes	不參與匯集 協議的計劃 Non-Pooled Schemes	總數 Total
獲強積金豁免 MPF Exempted	2,200 (91%)	210 (9%)	2,410 (100%)
沒有強積金豁免 Non-MPF Exempted	326 (76%)	104 (24%)	430 (100%)
總數 Total	2,526 (89%)	314 (11%)	2,840 (100%)

職業退休註冊計劃的成員數目

Number of Scheme Members for ORSO Registered Schemes

	香港身分證 持有人 HKID Card Holder	非香港身分證 持有人 Non-HKID Card Holder	總數 Total
獲強積金豁免 MPF Exempted	227,606 (99%)	2,754 (1%)	230,360 (100%)
沒有強積金豁免 Non-MPF Exempted	34,768 (95%)	1,835 (5%)	36,603 (100%)
總數 Total	262,374 (98%)	4,589 (2%)	266,963 (100%)

僱主及僱員的供款額 (百萬港元) (註)

Contribution Amount by Employers and Employees (HK\$m) (Note)

	僱主的供款 Employers' Contributions	僱員的供款 Employees' Contributions	總數 Total
獲強積金豁免 MPF Exempted	14,551 (78%)	4,060 (22%)	18,611 (100%)
沒有強積金豁免 Non-MPF Exempted	1,129 (66%)	572 (34%)	1,701 (100%)
總數 Total	15,680 (77%)	4,632 (23%)	20,312 (100%)

B. 截至 2024 年 3 月 31 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 31 March 2024

下列統計數字會每季重新編製

The following statistics are compiled on a quarterly basis.

計劃種類 Scheme Type	計劃數目 No. of Schemes		
	獲強積金豁免 MPF Exempted	沒有強積金豁免 Non-MPF Exempted	總數 Total
註冊計劃 Registered Schemes	2,410	430	2,840
豁免計劃 Exempted Schemes	165	244	409
總數 Total	2,575	674	3,249

在本季內新註冊的職業退休計劃數目

Number of ORSO Schemes Newly Registered During the Quarter

計劃安排 Scheme Arrangement	計劃數目 No. of Schemes		
	參與匯集協議的計劃 Pooled Schemes	不參與匯集協議的計劃 Non-Pooled Schemes	總數 Total
受保險安排所規管 Regulated by Insurance Arrangement	0	0	0
受信託所管限 Governed by Trust	3	0	3
總數 Total	3	0	3

職業退休註冊計劃的成員數目 - 按計劃安排及利益種類劃分
Membership Size of ORSO Registered Schemes - by Scheme Arrangement and by Benefit Type

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes
受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	43,301	2,137	98,700	128	142,001	2,265
(ii) 界定利益計劃 Defined Benefit Schemes	3,332	63	85,027	82	88,359	145
(iii) 總數 Total	46,633	2,200	183,727	210	230,360	2,410

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes
(A) 受保險安排所管限 Regulated by Insurance Arrangement						
(i) 界定供款計劃 Defined Contribution Schemes	6,365	116	984	2	7,349	118
(ii) 界定利益計劃 Defined Benefit Schemes	90	2	0	0	90	2
(iii) 分項總數 Subtotal	6,455	118	984	2	7,439	120
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	6,154	206	17,481	93	23,635	299
(ii) 界定利益計劃 Defined Benefit Schemes	148	2	5,381	9	5,529	11
(iii) 分項總數 Subtotal	6,302	208	22,862	102	29,164	310
(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	12,519	322	18,465	95	30,984	417
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	238	4	5,381	9	5,619	13
(iii) 總數 Total	12,757	326	23,846	104	36,603	430

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes
(A) 受保險安排所管限 Regulated by Insurance Arrangement						
(i) 界定供款計劃 Defined Contribution Schemes	6,365	116	984	2	7,349	118
(ii) 界定利益計劃 Defined Benefit Schemes	90	2	0	0	90	2
(iii) 分項總數 Subtotal	6,455	118	984	2	7,439	120
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	49,455	2,343	116,181	221	165,636	2,564
(ii) 界定利益計劃 Defined Benefit Schemes	3,480	65	90,408	91	93,888	156
(iii) 分項總數 Subtotal	52,935	2,408	206,589	312	259,524	2,720
(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	55,820	2,459	117,165	223	172,985	2,682
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,570	67	90,408	91	93,978	158
(iii) 總數 Total	59,390	2,526	207,573	314	266,963	2,840

職業退休註冊計劃的供款額 - 按計劃安排及利益種類劃分(註)
Contribution Amount of ORSO Registered Schemes - by Scheme Arrangement and by Benefit Type (Note)

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,839	2,131	8,973	127	11,812	2,258
(ii) 界定利益計劃 Defined Benefit Schemes	333	61	6,466	81	6,799	142
(iii) 總數 Total	3,172	2,192	15,439	208	18,611	2,400

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
(A) 受保險安排所管限 Regulated by Insurance Arrangement						
(i) 界定供款計劃 Defined Contribution Schemes	38	115	17	2	55	117
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	38	117	17	2	55	119
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	373	205	1,136	91	1,509	296
(ii) 界定利益計劃 Defined Benefit Schemes	2	2	135	9	137	11
(iii) 分項總數 Subtotal	375	207	1,271	100	1,646	307
(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	411	320	1,153	93	1,564	413
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	2	4	135	9	137	13
(iii) 總數 Total	413	324	1,288	102	1,701	426

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
(A) 受保險安排所管限 Regulated by Insurance Arrangement						
(i) 界定供款計劃 Defined Contribution Schemes	38	115	17	2	55	117
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	38	117	17	2	55	119
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,212	2,336	10,109	218	13,321	2,554
(ii) 界定利益計劃 Defined Benefit Schemes	335	63	6601	90	6,936	153
(iii) 分項總數 Subtotal	3,547	2,399	16,710	308	20,257	2,707
(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	3,250	2,451	10,126	220	13,376	2,671
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	335	65	6,601	90	6,936	155
(iii) 總數 Total	3,585	2,516	16,727	310	20,312	2,826

職業退休註冊計劃的資產值 - 按計劃安排及利益種類劃分(註)
Asset Size of ORSO Registered Schemes - by Scheme Arrangement and by Benefit Type (Note)

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	42,868	2,131	135,709	127	178,577	2,258
(ii) 界定利益計劃 Defined Benefit Schemes	3,878	61	91,746	81	95,624	142
(iii) 總數 Total	46,746	2,192	227,455	208	274,201	2,400

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
(A) 受保險安排所管限 Regulated by Insurance Arrangement						
(i) 界定供款計劃 Defined Contribution Schemes	663	115	336	2	999	117
(ii) 界定利益計劃 Defined Benefit Schemes	77	2	0	0	77	2
(iii) 分項總數 Subtotal	740	117	336	2	1,076	119
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,206	205	8,974	91	11,180	296
(ii) 界定利益計劃 Defined Benefit Schemes	84	2	3,469	9	3,553	11
(iii) 分項總數 Subtotal	2,290	207	12,443	100	14,733	307
(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	2,869	320	9,310	93	12,179	413
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	161	4	3,469	9	3,630	13
(iii) 總數 Total	3,030	324	12,779	102	15,809	426

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
(A) 受保險安排所管限 Regulated by Insurance Arrangement						
(i) 界定供款計劃 Defined Contribution Schemes	663	115	336	2	999	117
(ii) 界定利益計劃 Defined Benefit Schemes	77	2	0	0	77	2
(iii) 分項總數 Subtotal	740	117	336	2	1,076	119
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	45,074	2,336	144,683	218	189,757	2,554
(ii) 界定利益計劃 Defined Benefit Schemes	3,962	63	95,215	90	99,177	153
(iii) 分項總數 Subtotal	49,036	2,399	239,898	308	288,934	2,707
(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	45,737	2,451	145,019	220	190,756	2,671
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,039	65	95,215	90	99,254	155
(iii) 總數 Total	49,776	2,516	240,234	310	290,010	2,826

職業退休註冊計劃資產值的分佈(註)

Distribution of Asset Size of ORSO Registered Schemes (Note)

按匯協議的數目劃分 - 匯集協議資產值幅度

By Number of Pooling Agreements - Asset Range for Pooling Agreements

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	匯集協議的 數目 No. of Pooling Agreements	所涵蓋的計劃 數目 No. of Schemes Covered	資產值 (百萬港元) Asset Size (HK\$m)
<50	8	23	205
50 - < 100	4	7	296
100 - < 500	8	168	1,899
500 - < 1,000	6	185	3,763
1,000 - < 1,500	3	172	3,177
1,500 - < 2,000	2	138	3,482
>= 2,000	5	1,499	33,924
總數 Total	36	2,192	46,746

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	匯集協議的 數目 No. of Pooling Agreements	所涵蓋的計劃 數目 No. of Schemes Covered	資產值 (百萬港元) Asset Size (HK\$m)
<50	12	35	72
50 - < 100	1	3	6
100 - < 500	8	110	847
500 - < 1,000	5	45	889
1,000 - < 1,500	3	15	143
1,500 - < 2,000	2	40	202
>= 2,000	5	76	871
總數 Total	36	324	3,030

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	匯集協議的 數目 No. of Pooling Agreements	所涵蓋的計劃 數目 No. of Schemes Covered	資產值 (百萬港元) Asset Size (HK\$m)
<50	19	58	277
50 - < 100	4	10	302
100 - < 500	10	278	2,746
500 - < 1,000	7	230	4,652
1,000 - < 1,500	3	187	3,320
1,500 - < 2,000	2	178	3,684
>= 2,000	5	1,575	34,795
總數 Total	50	2,516	49,776

按不參與匯集協議計劃的數目劃分 - 計劃的資產值幅度

By Number of Non-pooled Schemes - Asset Range for schemes

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<5	18	20
5 - < 10	7	48
10 - < 20	15	213
20 - < 30	12	312
30 - < 40	7	248
40 - < 50	7	314
50 - < 60	7	391
60 - < 70	8	521
70 - < 80	8	601
80 - < 100	5	437
>= 100	114	224,350
總數 Total	208	227,455

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<5	23	36
5 - < 10	17	135
10 - < 20	16	235
20 - < 30	9	226
30 - < 40	3	108
40 - < 50	2	83
50 - < 60	1	54
60 - < 70	2	125
70 - < 80	0	0
80 - < 100	3	253
>= 100	26	11,524
總數 Total	102	12,779

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<5	41	56
5 - < 10	24	183
10 - < 20	31	448
20 - < 30	21	538
30 - < 40	10	356
40 - < 50	9	397
50 - < 60	8	445
60 - < 70	10	646
70 - < 80	8	601
80 - < 100	8	690
>= 100	140	235,874
總數 Total	310	240,234

按匯集協議及不參與匯集協議計劃總數劃分 - 計劃的資產值幅度

By Aggregate of Pooled and Non-pooled Schemes - Asset Range for schemes

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<1	267	116
1 - < 2	274	409
2 - < 10	919	4,537
10 - < 20	351	4,970
20 - < 30	140	3,486
30 - < 50	124	4,797
50 - < 100	129	8,841
>=100	196	247,045
總數 Total	2,400	274,201

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<1	113	41
1 - < 2	72	101
2 - < 10	116	551
10 - < 20	50	707
20 - < 30	17	427
30 - < 50	13	483
50 - < 100	13	881
>=100	32	12,618
總數 Total	426	15,809

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<1	380	157
1 - < 2	346	510
2 - < 10	1,035	5,088
10 - < 20	401	5,677
20 - < 30	157	3,913
30 - < 50	137	5,280
50 - < 100	142	9,722
>=100	228	259,663
總數 Total	2,826	290,010

註：統計數字乃根據截至2024年3月31日的職業退休註冊計劃向積金局呈交的最新周年申報表所載之資料而編製。

Note: These statistics are compiled on the basis of the latest annual returns filed with the MPFA up to 31 March 2024 in respect of registered schemes.