

# 職業退休計劃統計數字

## ORSO SCHEMES STATISTICS

### 統計數字

#### Statistics

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#### A. 職業退休計劃統計數字概要

##### ORSO Schemes Statistical Highlights

截至2025年12月31日，總共有3,024個職業退休計劃，包括2,642個職業退休註冊計劃及382個職業退休豁免計劃。在這3,024個職業退休計劃中，有2,311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 December 2025, there were 3,024 ORSO schemes, comprising of 2,642 ORSO registered schemes and 382 ORSO exempted schemes. Out of these 3,024 ORSO schemes 2,311 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	2,112 (91%)	199 (9%)	2,311 (100%)
沒有強積金豁免 Non-MPF Exempted	614 (86%)	99 (14%)	713 (100%)
總數 Total	2,726 (90%)	298 (10%)	3,024 (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%)	2,230 (96%)	66 (3%)	2,311 (100%)
沒有強積金豁免 Non-MPF Exempted	136 (19%)	538 (76%)	39 (5%)	713 (100%)
總數 Total	151 (5%)	2,768 (92%)	105 (3%)	3,024 (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	2,158 (93%)	153 (7%)	2,311 (100%)
沒有強積金豁免 Non-MPF Exempted	513 (72%)	200 (28%)	713 (100%)
總數 Total	2,671 (88%)	353 (12%)	3,024 (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	1,954 (91%)	200 (9%)	2,154 (100%)
沒有強積金豁免 Non-MPF Exempted	387 (79%)	101 (21%)	488 (100%)
總數 Total	2,341 (89%)	301 (11%)	2,642 (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	217,218 (99%)	1,637 (1%)	218,855 (100%)
沒有強積金豁免 Non-MPF Exempted	34,152 (94%)	2,158 (6%)	36,310 (100%)
總數 Total	251,370 (99%)	3,795 (1%)	255,165 (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	14,504 (79%)	3,907 (21%)	18,411 (100%)
沒有強積金豁免 Non-MPF Exempted	953 (68%)	450 (32%)	1,403 (100%)
總數 Total	15,457 (78%)	4,357 (22%)	19,814 (100%)

**B. 截至 2025 年 12 月 31 日的 職業退休計劃統計數字**  
**Statistics on ORSO Schemes as at 31 December 2025**

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	2,154	488	2,642
豁免計劃 Exempted Schemes	157	225	382
總數 Total	2,311	713	3,024

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	7	0	7
總數 Total	7	0	7

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
<b>受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	35,321	1,897	97,105	125	132,426	2,022
(ii) 界定利益計劃 Defined Benefit Schemes	3,094	57	83,335	75	86,429	132
(iii) 總數 Total	38,415	1,954	180,440	200	218,855	2,154

## (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
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	6,239	102	998	1	7,237	103
(ii) 界定利益計劃 Defined Benefit Schemes	53	2	0	0	53	2
(iii) 分項總數 Subtotal	6,292	104	998	1	7,290	105
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	5,856	278	16,931	89	22,787	367
(ii) 界定利益計劃 Defined Benefit Schemes	165	5	6,068	11	6,233	16
(iii) 分項總數 Subtotal	6,021	283	22,999	100	29,020	383
<b>(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</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	12,095	380	17,929	90	30,024	470
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	218	7	6,068	11	6,286	18
(iii) 總數 Total	12,313	387	23,997	101	36,310	488

## (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
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	6,239	102	998	1	7,237	103
(ii) 界定利益計劃 Defined Benefit Schemes	53	2	0	0	53	2
(iii) 分項總數 Subtotal	6,292	104	998	1	7,290	105
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	41,177	2,175	114,036	214	155,213	2,389
(ii) 界定利益計劃 Defined Benefit Schemes	3,259	62	89,403	86	92,662	148
(iii) 分項總數 Subtotal	44,436	2,237	203,439	300	247,875	2,537
<b>(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</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	47,416	2,277	115,034	215	162,450	2,492
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,312	64	89,403	86	92,715	150
(iii) 總數 Total	50,728	2,341	204,437	301	255,165	2,642

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
<b>受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	2,652	1,888	8,719	125	11,371	2,013
(ii) 界定利益計劃 Defined Benefit Schemes	316	56	6,724	74	7,040	130
(iii) 總數 Total	2,968	1,944	15,443	199	18,411	2,143

## (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
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	47	102	17	1	64	103
(ii) 界定利益計劃 Defined Benefit Schemes	4	2	0	0	4	2
(iii) 分項總數 Subtotal	51	104	17	1	68	105
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	350	275	836	88	1,186	363
(ii) 界定利益計劃 Defined Benefit Schemes	10	5	139	11	149	16
(iii) 分項總數 Subtotal	360	280	975	99	1,335	379
<b>(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</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	397	377	853	89	1,250	466
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	14	7	139	11	153	18
(iii) 總數 Total	411	384	992	100	1,403	484

## (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
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	47	102	17	1	64	103
(ii) 界定利益計劃 Defined Benefit Schemes	4	2	0	0	4	2
(iii) 分項總數 Subtotal	51	104	17	1	68	105
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	3,002	2,163	9,555	213	12,557	2,376
(ii) 界定利益計劃 Defined Benefit Schemes	326	61	6,863	85	7,189	146
(iii) 分項總數 Subtotal	3,328	2,224	16,418	298	19,746	2,522
<b>(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</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	3,049	2,265	9,572	214	12,621	2,479
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	330	63	6,863	85	7,193	148
(iii) 總數 Total	3,379	2,328	16,435	299	19,814	2,627

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
<b>受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	39,603	1,888	143,628	125	183,231	2,013
(ii) 界定利益計劃 Defined Benefit Schemes	4,292	56	92,214	74	96,506	130
(iii) 總數 Total	43,895	1,944	235,842	199	279,737	2,143

## (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
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	677	102	307	1	984	103
(ii) 界定利益計劃 Defined Benefit Schemes	74	2	0	0	74	2
(iii) 分項總數 Subtotal	751	104	307	1	1,058	105
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	2,950	275	10,266	88	13,216	363
(ii) 界定利益計劃 Defined Benefit Schemes	184	5	5,313	11	5,497	16
(iii) 分項總數 Subtotal	3,134	280	15,579	99	18,713	379
<b>(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</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	3,627	377	10,573	89	14,200	466
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	258	7	5,313	11	5,571	18
(iii) 總數 Total	3,885	384	15,886	100	19,771	484

## (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
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	677	102	307	1	984	103
(ii) 界定利益計劃 Defined Benefit Schemes	74	2	0	0	74	2
(iii) 分項總數 Subtotal	751	104	307	1	1,058	105
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	42,553	2,163	153,894	213	196,447	2,376
(ii) 界定利益計劃 Defined Benefit Schemes	4,476	61	97,527	85	102,003	146
(iii) 分項總數 Subtotal	47,029	2,224	251,421	298	298,450	2,522
<b>(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</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	43,230	2,265	154,201	214	197,431	2,479
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,550	63	97,527	85	102,077	148
(iii) 總數 Total	47,780	2,328	251,728	299	299,508	2,627

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	22	201
50 - < 100	3	9	214
100 - < 500	10	166	2,436
500 - < 1,000	6	239	4,663
1,000 - < 1,500	1	57	1,090
1,500 - < 2,000	3	114	4,685
>= 2,000	4	1,337	30,606
<b>總數 Total</b>	<b>35</b>	<b>1,944</b>	<b>43,895</b>

(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	24	59
50 - < 100	1	2	3
100 - < 500	9	111	964
500 - < 1,000	5	46	357
1,000 - < 1,500	2	26	1,007
1,500 - < 2,000	3	61	315
>= 2,000	4	114	1,180
<b>總數 Total</b>	<b>36</b>	<b>384</b>	<b>3,885</b>

(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	46	260
50 - < 100	3	11	217
100 - < 500	12	277	3,400
500 - < 1,000	6	285	5,020
1,000 - < 1,500	2	83	2,097
1,500 - < 2,000	3	175	5,000
>= 2,000	4	1,451	31,786
<b>總數 Total</b>	<b>49</b>	<b>2,328</b>	<b>47,780</b>

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	20	32
5 - < 10	7	58
10 - < 20	13	171
20 - < 30	5	123
30 - < 40	11	362
40 - < 50	9	402
50 - < 60	6	322
60 - < 70	3	201
70 - < 80	8	590
80 - < 100	7	593
>= 100	110	232,988
<b>總數</b> <b>Total</b>	199	235,842

(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	25	45
5 - < 10	12	91
10 - < 20	18	255
20 - < 30	7	170
30 - < 40	5	160
40 - < 50	1	43
50 - < 60	2	108
60 - < 70	1	70
70 - < 80	2	158
80 - < 100	2	191
>= 100	25	14,595
<b>總數</b> <b>Total</b>	100	15,886

(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	45	77
5 - < 10	19	149
10 - < 20	31	426
20 - < 30	12	293
30 - < 40	16	522
40 - < 50	10	445
50 - < 60	8	430
60 - < 70	4	271
70 - < 80	10	748
80 - < 100	9	784
> = 100	135	247,583
<b>總數 Total</b>	<b>299</b>	<b>251,728</b>

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	226	76
1 - <2	260	388
2 - <10	819	4,088
10 - <20	295	4,219
20 - <30	124	3,037
30 - <50	120	4,666
50 - <100	109	7,444
>=100	190	255,819
<b>總數 Total</b>	<b>2,143</b>	<b>279,737</b>

(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	138	45
1 - <2	78	109
2 - <10	130	622
10 - <20	52	737
20 - <30	21	526
30 - <50	19	685
50 - <100	15	1,064
>=100	31	15,983
<b>總數 Total</b>	<b>484</b>	<b>19,771</b>

(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	364	121
1 - <2	338	497
2 - <10	949	4,710
10 - <20	347	4,956
20 - <30	145	3,563
30 - <50	139	5,351
50 - <100	124	8,508
>=100	221	271,802
<b>總數 Total</b>	<b>2,627</b>	<b>299,508</b>

註：統計數字乃根據截至 2025 年 12 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 December 2025 in respect of registered schemes.