

職業退休計劃統計數字

ORSO SCHEMES STATISTICS

統計數字

Statistics

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

B. 截至2026年3月31日的職業退休計劃統計數字

Statistics on ORSO Schemes as at 31 March 2026

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

截至2026年3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2,234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 2026, 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 2,234 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	2,038 (91%)	196 (9%)	2,234 (100%)
沒有強積金豁免 Non-MPF Exempted	688 (87%)	102 (13%)	790 (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%)	2,153 (96%)	66 (3%)	2,234 (100%)
沒有強積金豁免 Non-MPF Exempted	136 (17%)	615 (78%)	39 (5%)	790 (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	2,081 (93%)	153 (7%)	2,234 (100%)
沒有強積金豁免 Non-MPF Exempted	590 (75%)	200 (25%)	790 (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	1,879 (90%)	198 (10%)	2,077 (100%)
沒有強積金豁免 Non-MPF Exempted	462 (82%)	103 (18%)	565 (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	217,336 (99%)	1,640 (1%)	218,976 (100%)
沒有強積金豁免 Non-MPF Exempted	34,269 (95%)	1,851 (5%)	36,120 (100%)
總數 Total	251,605 (99%)	3,491 (1%)	255,096 (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	14,611 (79%)	3,950 (21%)	18,561 (100%)
沒有強積金豁免 Non-MPF Exempted	1,002 (68%)	462 (32%)	1,464 (100%)
總數 Total	15,613 (78%)	4,412 (22%)	20,025 (100%)

B. 截至 2026 年 3 月 31 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 31 March 2026

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	2,077	565	2,642
豁免計劃 Exempted Schemes	157	225	382
總數 Total	2,234	790	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	5	0	5
總數 Total	5	0	5

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	35,804	1,824	96,893	124	132,697	1,948
(ii) 界定利益計劃 Defined Benefit Schemes	3,058	55	83,221	74	86,279	129
(iii) 總數 Total	38,862	1,879	180,114	198	218,976	2,077

(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	6,237	102	998	1	7,235	103
(ii) 界定利益計劃 Defined Benefit Schemes	53	2	0	0	53	2
(iii) 分項總數 Subtotal	6,290	104	998	1	7,288	105
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	5,638	351	16,883	90	22,521	441
(ii) 界定利益計劃 Defined Benefit Schemes	160	7	6,151	12	6,311	19
(iii) 分項總數 Subtotal	5,798	358	23,034	102	28,832	460
(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)	11,875	453	17,881	91	29,756	544
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	213	9	6,151	12	6,364	21
(iii) 總數 Total	12,088	462	24,032	103	36,120	565

(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	6,237	102	998	1	7,235	103
(ii) 界定利益計劃 Defined Benefit Schemes	53	2	0	0	53	2
(iii) 分項總數 Subtotal	6,290	104	998	1	7,288	105
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	41,442	2,175	113,776	214	155,218	2,389
(ii) 界定利益計劃 Defined Benefit Schemes	3,218	62	89,372	86	92,590	148
(iii) 分項總數 Subtotal	44,660	2,237	203,148	300	247,808	2,537
(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)	47,679	2,277	114,774	215	162,453	2,492
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,271	64	89,372	86	92,643	150
(iii) 總數 Total	50,950	2,341	204,146	301	255,096	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
受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,566	1,810	9,009	124	11,575	1,934
(ii) 界定利益計劃 Defined Benefit Schemes	317	54	6,669	73	6,986	127
(iii) 總數 Total	2,883	1,864	15,678	197	18,561	2,061

(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	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) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	346	348	851	89	1,197	437
(ii) 界定利益計劃 Defined Benefit Schemes	12	7	187	12	199	19
(iii) 分項總數 Subtotal	358	355	1,038	101	1,396	456
(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)	393	450	868	90	1,261	540
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	16	9	187	12	203	21
(iii) 總數 Total	409	459	1,055	102	1,464	561

(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	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) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,912	2,158	9,860	213	12,772	2,371
(ii) 界定利益計劃 Defined Benefit Schemes	329	61	6,856	85	7,185	146
(iii) 分項總數 Subtotal	3,241	2,219	16,716	298	19,957	2,517
(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)	2,959	2,260	9,877	214	12,836	2,474
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	333	63	6,856	85	7,189	148
(iii) 總數 Total	3,292	2,323	16,733	299	20,025	2,622

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	38,688	1,810	143,721	124	182,409	1,934
(ii) 界定利益計劃 Defined Benefit Schemes	4,249	54	91,880	73	96,129	127
(iii) 總數 Total	42,937	1,864	235,601	197	278,538	2,061

(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	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) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,207	348	10,371	89	13,578	437
(ii) 界定利益計劃 Defined Benefit Schemes	189	7	5,583	12	5,772	19
(iii) 分項總數 Subtotal	3,396	355	15,954	101	19,350	456
(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)	3,884	450	10,678	90	14,562	540
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	263	9	5,583	12	5,846	21
(iii) 總數 Total	4,147	459	16,261	102	20,408	561

(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	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) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	41,895	2,158	154,092	213	195,987	2,371
(ii) 界定利益計劃 Defined Benefit Schemes	4,438	61	97,463	85	101,901	146
(iii) 分項總數 Subtotal	46,333	2,219	251,555	298	297,888	2,517
(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)	42,572	2,260	154,399	214	196,971	2,474
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,512	63	97,463	85	101,975	148
(iii) 總數 Total	47,084	2,323	251,862	299	298,946	2,622

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	204
50 - < 100	4	22	264
100 - < 500	9	150	2,349
500 - < 1,000	6	170	4,467
1,000 - < 1,500	3	170	3,009
1,500 - < 2,000	0	0	0
>= 2,000	5	1,330	32,644
總數 Total	35	1,864	42,937

(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	2	3	3
100 - < 500	8	113	929
500 - < 1,000	5	57	357
1,000 - < 1,500	4	115	1,521
1,500 - < 2,000	0	0	0
>= 2,000	5	147	1,278
總數 Total	36	459	4,147

(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	263
50 - < 100	4	25	267
100 - < 500	11	263	3,278
500 - < 1,000	6	227	4,824
1,000 - < 1,500	4	285	4,530
1,500 - < 2,000	0	0	0
>= 2,000	5	1,477	33,922
總數 Total	49	2,323	47,084

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	8	66
10 - < 20	13	170
20 - < 30	5	123
30 - < 40	10	329
40 - < 50	11	486
50 - < 60	5	267
60 - < 70	3	201
70 - < 80	7	519
80 - < 100	7	593
>= 100	108	232,815
總數 Total	197	235,601

(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	28	45
5 - < 10	12	91
10 - < 20	15	210
20 - < 30	8	192
30 - < 40	4	126
40 - < 50	1	43
50 - < 60	2	108
60 - < 70	1	70
70 - < 80	2	158
80 - < 100	2	191
>= 100	27	15,027
總數 Total	102	16,261

(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	48	77
5 - < 10	20	157
10 - < 20	28	380
20 - < 30	13	315
30 - < 40	14	455
40 - < 50	12	529
50 - < 60	7	375
60 - < 70	4	271
70 - < 80	9	677
80 - < 100	9	784
>= 100	135	247,842
總數 Total	299	251,862

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	210	68
1 - <2	256	385
2 - <10	783	3,935
10 - <20	279	3,983
20 - <30	124	3,039
30 - <50	121	4,731
50 - <100	104	7,164
>=100	184	255,233
總數 Total	2,061	278,538

(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	198	46
1 - <2	78	109
2 - <10	144	709
10 - <20	53	750
20 - <30	21	508
30 - <50	18	648
50 - <100	15	1,083
>=100	34	16,555
總數 Total	561	20,408

(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	408	114
1 - <2	334	494
2 - <10	927	4,644
10 - <20	332	4,733
20 - <30	145	3,547
30 - <50	139	5,379
50 - <100	119	8,247
>=100	218	271,788
總數 Total	2,622	298,946

註：統計數字乃根據截至 2026 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 2026 in respect of registered schemes.