

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6月30日的職業退休計劃統計數字

Statistics on ORSO Schemes as at 30 June 2026

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

截至2026年6月30日，總共有2,980個職業退休計劃，包括2,606個職業退休註冊計劃及374個職業退休豁免計劃。在這2,980個職業退休計劃中，有2,187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 30 June 2026, there were 2,980 ORSO schemes, comprising of 2,606 ORSO registered schemes and 374 ORSO exempted schemes. Out of these 2,980 ORSO schemes 2,187 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	1,993 (91%)	194 (9%)	2,187 (100%)
沒有強積金豁免 Non-MPF Exempted	694 (88%)	99 (12%)	793 (100%)
總數 Total	2,687 (90%)	293 (10%)	2,980 (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%)	2,106 (96%)	66 (3%)	2,187 (100%)
沒有強積金豁免 Non-MPF Exempted	133 (17%)	624 (79%)	36 (4%)	793 (100%)
總數 Total	148 (5%)	2,730 (92%)	102 (3%)	2,980 (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	2,035 (93%)	152 (7%)	2,187 (100%)
沒有強積金豁免 Non-MPF Exempted	599 (76%)	194 (24%)	793 (100%)
總數 Total	2,634 (88%)	346 (12%)	2,980 (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	1,835 (90%)	196 (10%)	2,031 (100%)
沒有強積金豁免 Non-MPF Exempted	476 (83%)	99 (17%)	575 (100%)
總數 Total	2,311 (89%)	295 (11%)	2,606 (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	215,706 (99%)	1,535 (1%)	217,241 (100%)
沒有強積金豁免 Non-MPF Exempted	33,954 (95%)	1,870 (5%)	35,824 (100%)
總數 Total	249,660 (99%)	3,405 (1%)	253,065 (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	14,632 (79%)	3,950 (21%)	18,582 (100%)
沒有強積金豁免 Non-MPF Exempted	931 (65%)	503 (35%)	1,434 (100%)
總數 Total	15,563 (78%)	4,453 (22%)	20,016 (100%)

B. 截至 2026 年 6 月 30 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 30 June 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	2,031	575	2,606
豁免計劃 Exempted Schemes	156	218	374
總數 Total	2,187	793	2,980

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	18	0	18
總數 Total	18	0	18

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	33,310	1,781	97,051	123	130,361	1,904
(ii) 界定利益計劃 Defined Benefit Schemes	2,904	54	83,976	73	86,880	127
(iii) 總數 Total	36,214	1,835	181,027	196	217,241	2,031

(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	5,902	100	998	1	6,900	101
(ii) 界定利益計劃 Defined Benefit Schemes	50	2	0	0	50	2
(iii) 分項總數 Subtotal	5,952	102	998	1	6,950	103
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	5,838	366	16,696	85	22,534	451
(ii) 界定利益計劃 Defined Benefit Schemes	147	8	6,193	13	6,340	21
(iii) 分項總數 Subtotal	5,985	374	22,889	98	28,874	472
(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)	11,740	466	17,694	86	29,434	552
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	197	10	6,193	13	6,390	23
(iii) 總數 Total	11,937	476	23,887	99	35,824	575

(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	5,902	100	998	1	6,900	101
(ii) 界定利益計劃 Defined Benefit Schemes	50	2	0	0	50	2
(iii) 分項總數 Subtotal	5,952	102	998	1	6,950	103
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	39,148	2,147	113,747	208	152,895	2,355
(ii) 界定利益計劃 Defined Benefit Schemes	3,051	62	90,169	86	93,220	148
(iii) 分項總數 Subtotal	42,199	2,209	203,916	294	246,115	2,503
(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)	45,050	2,247	114,745	209	159,795	2,456
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,101	64	90,169	86	93,270	150
(iii) 總數 Total	48,151	2,311	204,914	295	253,065	2,606

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	2,339	1,751	9,328	123	11,667	1,874
(ii) 界定利益計劃 Defined Benefit Schemes	328	54	6,587	72	6,915	126
(iii) 總數 Total	2,667	1,805	15,915	195	18,582	2,000

(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	48	100	17	1	65	101
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	48	102	17	1	65	103
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	364	363	842	84	1,206	447
(ii) 界定利益計劃 Defined Benefit Schemes	14	8	149	13	163	21
(iii) 分項總數 Subtotal	378	371	991	97	1,369	468
(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)	412	463	859	85	1,271	548
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	14	10	149	13	163	23
(iii) 總數 Total	426	473	1,008	98	1,434	571

(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	48	100	17	1	65	101
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	48	102	17	1	65	103
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,703	2,114	10,170	207	12,873	2,321
(ii) 界定利益計劃 Defined Benefit Schemes	342	62	6,736	85	7,078	147
(iii) 分項總數 Subtotal	3,045	2,176	16,906	292	19,951	2,468
(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)	2,751	2,214	10,187	208	12,938	2,422
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	342	64	6,736	85	7,078	149
(iii) 總數 Total	3,093	2,278	16,923	293	20,016	2,571

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	37,527	1,751	150,942	123	188,469	1,874
(ii) 界定利益計劃 Defined Benefit Schemes	4,627	54	98,046	72	102,673	126
(iii) 總數 Total	42,154	1,805	248,988	195	291,142	2,000

(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	646	100	307	1	953	101
(ii) 界定利益計劃 Defined Benefit Schemes	85	2	0	0	85	2
(iii) 分項總數 Subtotal	731	102	307	1	1,038	103
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,677	363	9,914	84	13,591	447
(ii) 界定利益計劃 Defined Benefit Schemes	151	8	5,530	13	5,681	21
(iii) 分項總數 Subtotal	3,828	371	15,444	97	19,272	468
(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)	4,323	463	10,221	85	14,544	548
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	236	10	5,530	13	5,766	23
(iii) 總數 Total	4,559	473	15,751	98	20,310	571

(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	646	100	307	1	953	101
(ii) 界定利益計劃 Defined Benefit Schemes	85	2	0	0	85	2
(iii) 分項總數 Subtotal	731	102	307	1	1,038	103
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	41,204	2,114	160,856	207	202,060	2,321
(ii) 界定利益計劃 Defined Benefit Schemes	4,778	62	103,576	85	108,354	147
(iii) 分項總數 Subtotal	45,982	2,176	264,432	292	310,414	2,468
(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)	41,850	2,214	161,163	208	203,013	2,422
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,863	64	103,576	85	108,439	149
(iii) 總數 Total	46,713	2,278	264,739	293	311,452	2,571

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	183
50 - < 100	4	22	259
100 - < 500	9	149	2,366
500 - < 1,000	7	176	4,324
1,000 - < 1,500	2	122	2,010
1,500 - < 2,000	0	0	0
>= 2,000	5	1,314	33,012
總數 Total	35	1,805	42,154

(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	23	57
50 - < 100	2	3	3
100 - < 500	8	111	899
500 - < 1,000	6	159	1,003
1,000 - < 1,500	3	32	1,154
1,500 - < 2,000	0	0	0
>= 2,000	5	145	1,443
總數 Total	36	473	4,559

(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	45	240
50 - < 100	4	25	262
100 - < 500	11	260	3,265
500 - < 1,000	7	335	5,327
1,000 - < 1,500	3	154	3,164
1,500 - < 2,000	0	0	0
>= 2,000	5	1,459	34,455
總數 Total	49	2,278	46,713

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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<5	16	23
5 - < 10	9	71
10 - < 20	15	214
20 - < 30	5	122
30 - < 40	10	349
40 - < 50	9	390
50 - < 60	8	437
60 - < 70	1	67
70 - < 80	7	518
80 - < 100	5	442
>= 100	110	246,355
總數 Total	195	248,988

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<5	25	42
5 - < 10	13	100
10 - < 20	13	175
20 - < 30	10	240
30 - < 40	4	126
40 - < 50	1	43
50 - < 60	2	108
60 - < 70	0	0
70 - < 80	3	235
80 - < 100	2	191
>= 100	25	14,491
總數 Total	98	15,751

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<5	41	65
5 - < 10	22	171
10 - < 20	28	389
20 - < 30	15	362
30 - < 40	14	475
40 - < 50	10	433
50 - < 60	10	545
60 - < 70	1	67
70 - < 80	10	753
80 - < 100	7	633
> = 100	135	260,846
總數 Total	293	264,739

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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<1	233	64
1 - < 2	220	329
2 - < 10	773	3,846
10 - < 20	260	3,646
20 - < 30	122	2,978
30 - < 50	112	4,359
50 - < 100	96	6,611
>=100	184	269,309
總數 Total	2,000	291,142

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<1	268	39
1 - < 2	60	87
2 - < 10	103	506
10 - < 20	46	650
20 - < 30	20	473
30 - < 50	20	707
50 - < 100	20	1,437
>=100	34	16,411
總數 Total	571	20,310

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<1	501	103
1 - < 2	280	416
2 - < 10	876	4,352
10 - < 20	306	4,296
20 - < 30	142	3,451
30 - < 50	132	5,066
50 - < 100	116	8,048
>=100	218	285,720
總數 Total	2,571	311,452

註：統計數字乃根據截至2026年6月30日的職業退休註冊計劃向積金局呈交的最近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 30 June 2026 in respect of registered schemes.