

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6月30日，總共有3,023個職業退休計劃，包括2,641個職業退休註冊計劃及382個職業退休豁免計劃。在這3,023個職業退休計劃中，有2,402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 2025, there were 3,023 ORSO schemes, comprising of 2,641 ORSO registered schemes and 382 ORSO exempted schemes. Out of these 3,023 ORSO schemes 2,402 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	2,198 (92%)	204 (8%)	2,402 (100%)
沒有強積金豁免 Non-MPF Exempted	526 (85%)	95 (15%)	621 (100%)
總數 Total	2,724 (90%)	299 (10%)	3,023 (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%)	2,321 (96%)	66 (3%)	2,402 (100%)
沒有強積金豁免 Non-MPF Exempted	136 (22%)	446 (72%)	39 (6%)	621 (100%)
總數 Total	151 (5%)	2,767 (92%)	105 (3%)	3,023 (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	2,246 (94%)	156 (6%)	2,402 (100%)
沒有強積金豁免 Non-MPF Exempted	422 (68%)	199 (32%)	621 (100%)
總數 Total	2,668 (88%)	355 (12%)	3,023 (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	2,042 (91%)	203 (9%)	2,245 (100%)
沒有強積金豁免 Non-MPF Exempted	298 (75%)	98 (25%)	396 (100%)
總數 Total	2,340 (89%)	301 (11%)	2,641 (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	220,961 (99%)	1,758 (1%)	222,719 (100%)
沒有強積金豁免 Non-MPF Exempted	33,261 (94%)	2,216 (6%)	35,477 (100%)
總數 Total	254,222 (98%)	3,974 (2%)	258,196 (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	14,525 (79%)	3,898 (21%)	18,423 (100%)
沒有強積金豁免 Non-MPF Exempted	923 (66%)	483 (34%)	1,406 (100%)
總數 Total	15,448 (78%)	4,381 (22%)	19,829 (100%)

B. 截至 2025 年 6 月 30 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 30 June 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	2,245	396	2,641
豁免計劃 Exempted Schemes	157	225	382
總數 Total	2,402	621	3,023

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	1	0	1
總數 Total	1	0	1

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	36,584	1,982	98,272	126	134,856	2,108
(ii) 界定利益計劃 Defined Benefit Schemes	3,332	60	84,531	77	87,863	137
(iii) 總數 Total	39,916	2,042	182,803	203	222,719	2,245

(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	6,243	102	1,042	1	7,285	103
(ii) 界定利益計劃 Defined Benefit Schemes	53	2	0	0	53	2
(iii) 分項總數 Subtotal	6,296	104	1,042	1	7,338	105
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	5,548	192	16,323	87	21,871	279
(ii) 界定利益計劃 Defined Benefit Schemes	118	2	6,150	10	6,268	12
(iii) 分項總數 Subtotal	5,666	194	22,473	97	28,139	291
(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)	11,791	294	17,365	88	29,156	382
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	171	4	6,150	10	6,321	14
(iii) 總數 Total	11,962	298	23,515	98	35,477	396

(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	6,243	102	1,042	1	7,285	103
(ii) 界定利益計劃 Defined Benefit Schemes	53	2	0	0	53	2
(iii) 分項總數 Subtotal	6,296	104	1,042	1	7,338	105
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	42,132	2,174	114,595	213	156,727	2,387
(ii) 界定利益計劃 Defined Benefit Schemes	3,450	62	90,681	87	94,131	149
(iii) 分項總數 Subtotal	45,582	2,236	205,276	300	250,858	2,536
(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)	48,375	2,276	115,637	214	164,012	2,490
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,503	64	90,681	87	94,184	151
(iii) 總數 Total	51,878	2,340	206,318	301	258,196	2,641

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	2,786	1,980	8,514	126	11,300	2,106
(ii) 界定利益計劃 Defined Benefit Schemes	318	58	6,805	76	7,123	134
(iii) 總數 Total	3,104	2,038	15,319	202	18,423	2,240

(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	309	189	879	85	1,188	274
(ii) 界定利益計劃 Defined Benefit Schemes	1	2	149	9	150	11
(iii) 分項總數 Subtotal	310	191	1,028	94	1,338	285
(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)	356	291	896	86	1,252	377
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	5	4	149	9	154	13
(iii) 總數 Total	361	295	1,045	95	1,406	390

(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	3,095	2,169	9,393	211	12,488	2,380
(ii) 界定利益計劃 Defined Benefit Schemes	319	60	6,954	85	7,273	145
(iii) 分項總數 Subtotal	3,414	2,229	16,347	296	19,761	2,525
(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)	3,142	2,271	9,410	212	12,552	2,483
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	323	62	6,954	85	7,277	147
(iii) 總數 Total	3,465	2,333	16,364	297	19,829	2,630

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	41,410	1,980	141,992	126	183,402	2,106
(ii) 界定利益計劃 Defined Benefit Schemes	4,081	58	92,864	76	96,945	134
(iii) 總數 Total	45,491	2,038	234,856	202	280,347	2,240

(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	676	102	294	1	970	103
(ii) 界定利益計劃 Defined Benefit Schemes	74	2	0	0	74	2
(iii) 分項總數 Subtotal	750	104	294	1	1,044	105
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,299	189	9,736	85	12,035	274
(ii) 界定利益計劃 Defined Benefit Schemes	75	2	3,422	9	3,497	11
(iii) 分項總數 Subtotal	2,374	191	13,158	94	15,532	285
(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)	2,975	291	10,030	86	13,005	377
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	149	4	3,422	9	3,571	13
(iii) 總數 Total	3,124	295	13,452	95	16,576	390

(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	676	102	294	1	970	103
(ii) 界定利益計劃 Defined Benefit Schemes	74	2	0	0	74	2
(iii) 分項總數 Subtotal	750	104	294	1	1,044	105
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	43,709	2,169	151,728	211	195,437	2,380
(ii) 界定利益計劃 Defined Benefit Schemes	4,156	60	96,286	85	100,442	145
(iii) 分項總數 Subtotal	47,865	2,229	248,014	296	295,879	2,525
(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)	44,385	2,271	152,022	212	196,407	2,483
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,230	62	96,286	85	100,516	147
(iii) 總數 Total	48,615	2,333	248,308	297	296,923	2,630

職業退休註冊計劃資產值的分佈(註)

Distribution of Asset Size of ORSO Registered Schemes (Note)

按匯集協議的數目劃分 - 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 (百萬元) Asset Size (HK\$m)
<50	8	22	200
50 - < 100	2	4	134
100 - < 500	10	154	2,316
500 - < 1,000	7	276	5,365
1,000 - < 1,500	1	57	1,106
1,500 - < 2,000	2	124	3,330
> = 2,000	5	1,401	33,040
總數 Total	35	2,038	45,491

(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)	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 (百萬元) Asset Size (HK\$m)
<50	12	25	59
50 - < 100	0	0	0
100 - < 500	8	107	873
500 - < 1,000	7	53	1,176
1,000 - < 1,500	1	5	4
1,500 - < 2,000	2	33	172
> = 2,000	4	72	840
總數 Total	34	295	3,124

(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)	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 (百萬元) Asset Size (HK\$m)
<50	19	47	259
50 - < 100	2	4	134
100 - < 500	12	261	3,189
500 - < 1,000	8	329	6,541
1,000 - < 1,500	1	62	1,110
1,500 - < 2,000	2	157	3,502
> = 2,000	5	1,473	33,880
總數 Total	49	2,333	48,615

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	20	31
5 - < 10	6	50
10 - < 20	17	239
20 - < 30	3	78
30 - < 40	11	365
40 - < 50	9	405
50 - < 60	8	442
60 - < 70	2	135
70 - < 80	7	517
80 - < 100	7	615
> = 100	112	231,979
總數 Total	202	234,856

(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	19	49
5 - < 10	13	104
10 - < 20	16	232
20 - < 30	11	269
30 - < 40	3	99
40 - < 50	2	83
50 - < 60	1	51
60 - < 70	2	137
70 - < 80	0	0
80 - < 100	3	274
> = 100	25	12,154
總數 Total	95	13,452

(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	39	80
5 - < 10	19	154
10 - < 20	33	471
20 - < 30	14	347
30 - < 40	14	464
40 - < 50	11	488
50 - < 60	9	493
60 - < 70	4	272
70 - < 80	7	517
80 - < 100	10	889
> = 100	137	244,133
總數 Total	297	248,308

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	239	84
1 - < 2	279	415
2 - < 10	850	4,229
10 - < 20	310	4,444
20 - < 30	130	3,197
30 - < 50	124	4,846
50 - < 100	111	7,526
> =100	197	255,606
總數 Total	2,240	280,347

(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	103	38
1 - < 2	60	85
2 - < 10	105	506
10 - < 20	45	636
20 - < 30	21	534
30 - < 50	12	452
50 - < 100	13	905
> =100	31	13,420
總數 Total	390	16,576

(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	342	122
1 - < 2	339	500
2 - < 10	955	4,735
10 - < 20	355	5,080
20 - < 30	151	3,731
30 - < 50	136	5,298
50 - < 100	124	8,431
> =100	228	269,026
總數 Total	2,630	296,923

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