

# 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2023年6月30日，總共有3,365個職業退休計劃，包括2,943個職業退休註冊計劃及422個職業退休豁免計劃。在這3,365個職業退休計劃中，有2,668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 2023, there were 3,365 ORSO schemes, comprising of 2,943 ORSO registered schemes and 422 ORSO exempted schemes. Out of these 3,365 ORSO schemes 2,668 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	2,448 (92%)	220 (8%)	2,668 (100%)
沒有強積金豁免 Non-MPF Exempted	589 (85%)	108 (15%)	697 (100%)
總數 Total	3,037 (90%)	328 (10%)	3,365 (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	16 (1%)	2,585 (97%)	67 (2%)	2,668 (100%)
沒有強積金豁免 Non-MPF Exempted	157 (23%)	495 (71%)	45 (6%)	697 (100%)
總數 Total	173 (5%)	3,080 (92%)	112 (3%)	3,365 (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	2,498 (94%)	170 (6%)	2,668 (100%)
沒有強積金豁免 Non-MPF Exempted	472 (68%)	225 (32%)	697 (100%)
總數 Total	2,970 (88%)	395 (12%)	3,365 (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	2,285 (91%)	216 (9%)	2,501 (100%)
沒有強積金豁免 Non-MPF Exempted	336 (76%)	106 (24%)	442 (100%)
總數 Total	2,621 (89%)	322 (11%)	2,943 (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	233,309 (99%)	3,065 (1%)	236,374 (100%)
沒有強積金豁免 Non-MPF Exempted	33,847 (94%)	2,303 (6%)	36,150 (100%)
總數 Total	267,156 (98%)	5,368 (2%)	272,524 (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	14,468 (78%)	4,036 (22%)	18,504 (100%)
沒有強積金豁免 Non-MPF Exempted	1,090 (69%)	478 (31%)	1,568 (100%)
總數 Total	15,558 (78%)	4,514 (22%)	20,072 (100%)

B. 截至 2023 年 6 月 30 日的 職業退休計劃統計數字  
**Statistics on ORSO Schemes as at 30 June 2023**

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	2,501	442	2,943
豁免計劃 Exempted Schemes	167	255	422
總數 Total	2,668	697	3,365

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	1	0	1
受信託所管限 Governed by Trust	1	0	1
總數 Total	2	0	2

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	43,827	2,222	101,451	131	145,278	2,353
(ii) 界定利益計劃 Defined Benefit Schemes	3,375	63	87,721	85	91,096	148
(iii) 總數 Total	47,202	2,285	189,172	216	236,374	2,501

## (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	6,382	118	902	2	7,284	120
(ii) 界定利益計劃 Defined Benefit Schemes	90	2	0	0	90	2
(iii) 分項總數 Subtotal	6,472	120	902	2	7,374	122
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	6,278	213	16,869	95	23,147	308
(ii) 界定利益計劃 Defined Benefit Schemes	154	3	5,475	9	5,629	12
(iii) 分項總數 Subtotal	6,432	216	22,344	104	28,776	320
<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)	12,660	331	17,771	97	30,431	428
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	244	5	5,475	9	5,719	14
(iii) 總數 Total	12,904	336	23,246	106	36,150	442

## (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	6,382	118	902	2	7,284	120
(ii) 界定利益計劃 Defined Benefit Schemes	90	2	0	0	90	2
(iii) 分項總數 Subtotal	6,472	120	902	2	7,374	122
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	50,105	2,435	118,320	226	168,425	2,661
(ii) 界定利益計劃 Defined Benefit Schemes	3,529	66	93,196	94	96,725	160
(iii) 分項總數 Subtotal	53,634	2,501	211,516	320	265,150	2,821
<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)	56,487	2,553	119,222	228	175,709	2,781
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,619	68	93,196	94	96,815	162
(iii) 總數 Total	60,106	2,621	212,418	322	272,524	2,943

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	2,914	2,216	8,983	130	11,897	2,346
(ii) 界定利益計劃 Defined Benefit Schemes	84	61	6,523	84	6,607	145
(iii) 總數 Total	2,998	2,277	15,506	214	18,504	2,491

## (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	38	117	21	2	59	119
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	38	119	21	2	59	121
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	314	207	1,077	90	1,391	297
(ii) 界定利益計劃 Defined Benefit Schemes	4	3	114	9	118	12
(iii) 分項總數 Subtotal	318	210	1,191	99	1,509	309
<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)	352	324	1,098	92	1,450	416
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4	5	114	9	118	14
(iii) 總數 Total	356	329	1,212	101	1,568	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	
	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	38	117	21	2	59	119
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	38	119	21	2	59	121
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	3,228	2,423	10,060	220	13,288	2,643
(ii) 界定利益計劃 Defined Benefit Schemes	88	64	6,637	93	6,725	157
(iii) 分項總數 Subtotal	3,316	2,487	16,697	313	20,013	2,800
<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)	3,266	2,540	10,081	222	13,347	2,762
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	88	66	6,637	93	6,725	159
(iii) 總數 Total	3,354	2,606	16,718	315	20,072	2,921

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	44,516	2,216	152,920	130	197,436	2,346
(ii) 界定利益計劃 Defined Benefit Schemes	2,832	61	101,039	84	103,871	145
(iii) 總數 Total	47,348	2,277	253,959	214	301,307	2,491

## (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	117	377	2	1,054	119
(ii) 界定利益計劃 Defined Benefit Schemes	77	2	0	0	77	2
(iii) 分項總數 Subtotal	754	119	377	2	1,131	121
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	2,111	207	9,246	90	11,358	297
(ii) 界定利益計劃 Defined Benefit Schemes	86	3	3,437	9	3,523	12
(iii) 分項總數 Subtotal	2,197	210	12,684	99	14,881	309
<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)	2,788	324	9,624	92	12,412	416
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	163	5	3,437	9	3,600	14
(iii) 總數 Total	2,951	329	13,061	101	16,012	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	
	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	117	377	2	1,054	119
(ii) 界定利益計劃 Defined Benefit Schemes	77	2	0	0	77	2
(iii) 分項總數 Subtotal	754	119	377	2	1,131	121
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	46,627	2,423	162,167	220	208,794	2,643
(ii) 界定利益計劃 Defined Benefit Schemes	2,918	64	104,476	93	107,394	157
(iii) 分項總數 Subtotal	49,545	2,487	266,643	313	316,188	2,800
<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)	47,304	2,540	162,544	222	209,848	2,762
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	2,995	66	104,476	93	107,471	159
(iii) 總數 Total	50,299	2,606	267,020	315	317,319	2,921

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	9	25	204
50 - < 100	4	7	302
100 - < 500	8	174	2,003
500 - < 1,000	6	192	4,041
1,000 - < 1,500	3	175	3,365
1,500 - < 2,000	1	25	1,871
>= 2,000	6	1,679	35,562
<b>總數 Total</b>	<b>37</b>	<b>2,277</b>	<b>47,348</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	37	77
50 - < 100	1	4	6
100 - < 500	8	112	864
500 - < 1,000	5	45	766
1,000 - < 1,500	3	11	140
1,500 - < 2,000	1	4	22
>= 2,000	6	116	1,076
<b>總數 Total</b>	<b>36</b>	<b>329</b>	<b>2,951</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	20	62	281
50 - < 100	4	11	308
100 - < 500	10	286	2,867
500 - < 1,000	7	237	4,807
1,000 - < 1,500	3	186	3,505
1,500 - < 2,000	1	29	1,893
>= 2,000	6	1,795	36,638
<b>總數 Total</b>	<b>51</b>	<b>2,606</b>	<b>50,299</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	16	20
5 - < 10	8	54
10 - < 20	14	203
20 - < 30	11	270
30 - < 40	7	243
40 - < 50	10	452
50 - < 60	6	335
60 - < 70	7	459
70 - < 80	8	590
80 - < 100	4	335
>= 100	123	250,998
<b>總數 Total</b>	<b>214</b>	<b>253,959</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)
<5	25	46
5 - < 10	13	102
10 - < 20	17	234
20 - < 30	6	161
30 - < 40	4	141
40 - < 50	4	184
50 - < 60	2	110
60 - < 70	1	61
70 - < 80	0	0
80 - < 100	3	271
>= 100	26	11,751
<b>總數 Total</b>	<b>101</b>	<b>13,061</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)
<5	41	66
5 - < 10	21	156
10 - < 20	31	437
20 - < 30	17	431
30 - < 40	11	384
40 - < 50	14	636
50 - < 60	8	445
60 - < 70	8	520
70 - < 80	8	590
80 - < 100	7	606
>= 100	149	262,749
<b>總數 Total</b>	<b>315</b>	<b>267,020</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	292	118
1 - < 2	288	429
2 - < 10	940	4,626
10 - < 20	356	5,010
20 - < 30	143	3,514
30 - < 50	134	5,171
50 - < 100	130	8,924
>=100	208	273,515
<b>總數 Total</b>	<b>2,491</b>	<b>301,307</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	112	38
1 - < 2	75	107
2 - < 10	119	554
10 - < 20	47	654
20 - < 30	17	425
30 - < 50	16	633
50 - < 100	12	840
>=100	32	12,761
<b>總數 Total</b>	<b>430</b>	<b>16,012</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	404	156
1 - < 2	363	536
2 - < 10	1,059	5,180
10 - < 20	403	5,664
20 - < 30	160	3,939
30 - < 50	150	5,804
50 - < 100	142	9,764
>=100	240	286,276
<b>總數 Total</b>	<b>2,921</b>	<b>317,319</b>

註：統計數字乃根據截至2023年6月30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 30 June 2023 in respect of registered schemes.