

| |
|--------------------|
| FORM SS(MR) |
|--------------------|

MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP 485)

MONTHLY STATISTICAL RETURN OF REGISTERED SCHEME

NOTES:

- (1) *This Form must be completed by the approved trustee of a registered scheme (the Scheme).*
 - (2) *The trustee of the Scheme should refer to the Guidelines on Monthly Statistical Returns of Registered Schemes for the purpose of submitting a monthly statistical return of the Scheme.*
 - (3) *The trustee of the Scheme should read the explanatory notes to this Form carefully before completing this Form.*
 - (4) *All questions must be answered. If any question is not applicable, please write “N.A.”.*
 - (5) *** means the requested information is not applicable to employer sponsored schemes.*
-

FOR OFFICIAL USE ONLY

Scheme registration no.: _____ **Date of receipt:** _____

Subject officer: _____ **Input officer:** _____

SECTION I – PARTICULARS OF THE SCHEME

- (1) Name of the Scheme: _____
- (2) Registration no. of the Scheme: _____

SECTION II – REPORTING MONTH

- (1) The month to which this statistical return relates (the Month): _____

SECTION III – INFORMATION ON PARTICIPATING EMPLOYERS

- (1) Number of participating employers in the Scheme as at the end of the Month: _____

SECTION IV – INFORMATION ON PARTICIPATING EMPLOYEES ^{Note 1}

- (1) Number of participating employees in the Scheme as at the end of the Month: _____
- (2) Number of employees who have newly participated in the Scheme in the Month ^{Note 2}: _____
- (3) Number of employees who have ceased participation in the Scheme in the Month ^{Note 3}: _____

SECTION V – INFORMATION ON PARTICIPATING SELF-EMPLOYED PERSONS**

- (1) Number of participating self-employed persons in the Scheme as at the end of the Month: _____
- (2) Number of participating self-employed persons in the Scheme who have made voluntary contributions (excluding special voluntary contributions) in the Month: _____

SECTION VI – INFORMATION ON SPECIAL VOLUNTARY CONTRIBUTION (SVC) ^{Note 4} ACCOUNT HOLDERS

- (1) Number of participating employees in the Scheme who are SVC account holders as at the end of the Month ^{Note 5}: _____
- (2) Number of personal account holders in the Scheme who are SVC account holders as at the end of the Month ^{Note 5}: _____
- (3) Number of non-participating employees ^{Note 6} in the Scheme who are SVC account holders as at the end of the Month ^{Note 5}: _____
- (4) Number of SVC account holders in the Scheme as at the end of the Month ^{Note 7}: _____
- (5) Number of SVC account holders who have newly participated in the Scheme in the Month ^{Note 7}: _____
- (6) Number of SVC account holders who have ceased participation in the Scheme in the Month ^{Note 7}: _____
- (7) Number of SVC accounts in the Scheme as at the end of the Month ^{Note 8}: _____

SECTION VII – INFORMATION ON TVC ACCOUNT ^{Note 9} HOLDERS

- (1) Number of participating employees in the Scheme who are TVC account holders as at the end of the Month ^{Note 10}: _____
- (2) Number of participating self-employed persons in the Scheme who are TVC account holders as at the end of the Month ^{Note 10}: _____
- (3) Number of personal account holders in the Scheme who are TVC account holders as at the end of the Month ^{Note 10}: _____
- (4) Number of non-participating employees ^{Note 6} in the Scheme who are TVC account holders as at the end of the Month ^{Note 10}: _____
- (5) Number of TVC account holders in the Scheme as at the end of the Month ^{Note 11}: _____
- (6) Number of TVC account holders who have newly participated in the Scheme in the Month ^{Note 11}: _____
- (7) Number of TVC account holders who have ceased participation in the Scheme in the Month ^{Note 11}: _____

SECTION VIII – INFORMATION ON CONTRIBUTIONS RECEIVED DURING THE MONTH

| | Mandatory contributions (MC) (HK\$) | Voluntary contributions (VC) (excluding SVC) (HK\$) | TVC (HK\$) |
|---|--|--|-----------------------|
| Contributions received ^{Note 12:} | | | N.A. |
| a) In respect of participating employee members | | | N.A. |
| (1) employer portion | | | N.A. |
| (2) employee portion | | | N.A. |
| b) In respect of self-employed person members | | | N.A. |
| c) In respect of TVC account holders | N.A. | N.A. | |
| Total contributions received | | | |
| Others (Please specify: _____) | | | |

SECTION IX – INFORMATION ON BENEFITS TRANSFERRED INTO THE SCHEME DURING THE MONTH ^{Notes 13 & 14}

(A) TRANSFER FROM A DIFFERENT SCHEME

| <u>(i) EMPLOYER TRANSFER-IN</u> | Number of members ^{Note 15} | Benefits derived from MC (HK\$) ^{Note 16} | Benefits derived from VC (HK\$) ^{Note 16} |
|---|---|---|---|
| a) Transfer under same employer | | | |
| b) Transfer under new employer ^{Note 17} | | | |

| <u>(ii) INDIVIDUAL MEMBER TRANSFER-IN</u> | Number of members <small>Note 18</small> | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) | Benefits derived from TVC (HK\$) |
|--|--|--|--|---|
| a) Into self-employed person contribution account (Form MPF(S)-P(M)) | | | | N.A. |
| b) Into employee contribution account (Form MPF(S)-P(M)) | | | | N.A. |
| c) Into personal account (Form MPF(S)-P(M)) | | | | N.A. |
| d) Into self-employed person contribution account (Form MPF(S)-P(P)) | | | | N.A. |
| e) Into employee contribution account (Form MPF(S)-P(P)) | | | | N.A. |
| f) Into personal account (Form MPF(S)-P(P)) | | | | N.A. |
| g) Into self-employed person contribution account (Form MPF(S)-P(C)) | | | | N.A. |
| h) Into employee contribution account (Form MPF(S)-P(C)) | | | | N.A. |
| i) Into personal account (Form MPF(S)-P(C)) | | | | N.A. |
| j) Into TVC account (Form MPF(S)-P(T)) | | N.A. | N.A. | |

| <u>(iii) TOTAL TRANSFER FROM A DIFFERENT SCHEME</u> | Number of members | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) | Benefits derived from TVC (HK\$) |
|--|----------------------------------|--|--|---|
| a) Total employer transfer-in from A(i) | | | | N.A. |
| b) Total individual member transfer-in from A(ii) | | | | |
| Total | | | | |

| <u>(iv) OTHER BENEFITS TRANSFERRED FROM A DIFFERENT SCHEME</u> | Number of members | Benefits derived from MC (HK\$) | Benefits derived from VC (HK\$) |
|---|------------------------------|--|--|
| Transfer from occupational retirement schemes ^{Note 19} : | | | |
| Others (Please specify: _____) | | | |
| Total | | | |

(B) TRANSFER FROM THE SAME SCHEME

| <u>(i) EMPLOYER TRANSFER-IN</u> | Number of members ^{Note 15} | Benefits derived from MC (HK\$) ^{Note 16} | Benefits derived from VC (HK\$) ^{Note 16} |
|---|---|---|---|
| a) Transfer under same employer | | | |
| b) Transfer under new employer ^{Note 17} | | | |

| <u>(ii) INDIVIDUAL MEMBER TRANSFER-IN</u> | Number of members Note 18 | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) |
|--|---|--|--|
| a) Into self-employed person contribution account (Form MPF(S)-P(M)) | | | |
| b) Into employee contribution account (Form MPF(S)-P(M)) | | | |
| c) Into personal account (Form MPF(S)-P(M)) | | | |
| d) Into self-employed person contribution account (Form MPF(S)-P(P)) | | | |
| e) Into employee contribution account (Form MPF(S)-P(P)) | | | |
| f) Into personal account (Form MPF(S)-P(P)) | | | |
| g) Into personal account (without Form MPF(S)-P(M), Form MPF(S)-P(P) or Form MPF(S)-P(C)) ^{Note 20} | | | |
| h) Into self-employed person contribution account (Form MPF(S)-P(C)) | | | |
| i) Into employee contribution account (Form MPF(S)-P(C)) | | | |
| j) Into personal account (Form MPF(S)-P(C)) | | | |

| <u>(iii) TOTAL TRANSFER FROM THE SAME SCHEME</u> | Number of members | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) |
|---|------------------------------|--|--|
| a) Total employer transfer-in from B(i) | | | |
| b) Total individual member transfer-in from B(ii) | | | |
| Total | | | |

SECTION X – INFORMATION ON BENEFITS TRANSFERRED OUT OF THE SCHEME DURING THE MONTH Notes 14 & 21

(A) TRANSFER TO A DIFFERENT SCHEME

| <u>(i) EMPLOYER TRANSFER-OUT</u> | Number of members <small>Note 22</small> | Benefits derived from MC (HK\$) <small>Note 23</small> | Benefits derived from VC (HK\$) <small>Note 23</small> |
|---|--|--|--|
| a) Transfer under same employer | | | |
| b) Transfer under new employer <small>Note 17</small> | | | |

| <u>(ii) INDIVIDUAL MEMBER TRANSFER-OUT</u> | Number of members <small>Note 24</small> | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) | Benefits derived from TVC (HK\$) |
|---|--|--|--|---|
| a) From self-employed person contribution account (Form MPF(S)-P(M)) | | | | N.A. |
| b) From employee contribution account <small>Note 25</small> (Form MPF(S)-P(M)) | | | | N.A. |
| c) From personal account (Form MPF(S)-P(M)) | | | | N.A. |
| d) From employee contribution account (Form MPF(S)-P(P)) | | | | N.A. |
| e) From personal account (Form MPF(S)-P(C)) | | | | N.A. |
| f) From TVC account (Form MPF(S)-P(T)) | | N.A. | N.A. | |

| <u>(iii) TOTAL TRANSFER TO A DIFFERENT SCHEME</u> | Number of members | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) | Benefits derived from TVC (HK\$) |
|--|----------------------------------|--|--|---|
| a) Total employer transfer-out from A(i) | | | | N.A. |
| b) Total individual member transfer-out from A(ii) | | | | |
| c) Others Please specify: (_____) | | | | |
| Total | | | | |

(B) TRANSFER TO THE SAME SCHEME

| <u>(i) EMPLOYER TRANSFER-OUT</u> | Number of members <small>Note 22</small> | Benefits derived from MC (HK\$) <small>Note 23</small> | Benefits derived from VC (HK\$) <small>Note 23</small> |
|---|--|---|---|
| a) Transfer under same employer | | | |
| b) Transfer under new employer <small>Note 17</small> | | | |

| <u>(ii) INDIVIDUAL MEMBER TRANSFER-OUT</u> | Number of members Note 24 | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) |
|--|---|--|--|
| a) From self-employed person contribution account (Form MPF(S)-P(M)) | | | |
| b) From employee contribution account ^{Note 25} (Form MPF(S)-P(M)) | | | |
| c) From personal account (Form MPF(S)-P(M)) | | | |
| d) From employee contribution account (Form MPF(S)-P(P)) | | | |
| e) From employee contribution account (without Form MPF(S)-P(M), Form MPF(S)-P(P) or Form MPF(S)-P(C)) ^{Note 20} | | | |
| f) From personal account (Form MPF(S)-P(C)) | | | |

| <u>(iii) TOTAL TRANSFER TO THE SAME SCHEME</u> | Number of members | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) |
|---|------------------------------|--|--|
| a) Total employer transfer-out from B(i) | | | |
| b) Total individual member transfer-out from B(ii) | | | |
| Total | | | |

SECTION XI – INFORMATION ON BENEFITS PAID FROM THE SCHEME DURING THE MONTH Notes 14 & 26

| | Benefits derived from MC (HK\$) | Benefits derived from VC (excluding SVC) (HK\$) | Benefits derived from TVC (HK\$) |
|---|---------------------------------------|--|---|
| Benefits paid: | | | |
| a) In respect of participating employees | | | N.A. |
| b) In respect of self-employed person members | | | N.A. |
| c) In respect of personal account holders | | | N.A. |
| d) In respect of TVC account holders | N.A. | N.A. | |
| e) Others (Please specify: _____) | | | |
| Total benefits paid <small>Note 27</small> | | | |

SECTION XII – SPECIAL VOLUNTARY CONTRIBUTIONS RECEIVED / PAID / TRANSFERRED DURING THE MONTH

| | Special voluntary contributions (HK\$) | |
|--|--|--------------------------|
| | <i>(in lump sum)</i> | <i>(monthly payment)</i> |
| a) Total contributions received <small>Note 12</small> | | |
| b) Total benefits transferred from other registered schemes <small>Note 13</small> | | |
| c) Total benefits paid <small>Notes 26 & 27</small> | | |
| d) Total benefits transferred to other registered schemes <small>Note 21</small> | | |

SECTION XIII – INFORMATION ON NET ASSET VALUE

- (1) Net asset value of the Scheme as at the end of the Month (HK\$): _____
- (2) Net asset value of each constituent fund of the Scheme as at the end of the Month (HK\$):

| Name of constituent fund | Net asset value (HK\$) |
|---------------------------------|-------------------------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

SECTION XIV – INFORMATION ON ACCRUED BENEFITS

- (1) Accrued benefits of scheme members derived from different types of contributions as at the end of the Month (HK\$):

| Types of contributions | Accrued benefits (HK\$) |
|---|--------------------------------|
| Mandatory Contributions | |
| Voluntary Contributions (excluding SVC) | |
| Special Voluntary Contributions | |
| Tax Deductible Voluntary Contributions | |
| Total | |

Explanatory Notes

1. “Participating employees” refers to the employees of employers participating in the Scheme.
2. “Employees who have newly participated in the Scheme in the Month” refers to those employees who have newly participated in the Scheme in the Month and remained participating in the Scheme as at the last day of the Month. For the avoidance of doubt, employees who have newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
3. “Employees who have ceased participation in the Scheme in the Month” refers to those participating employees who have ceased participation in the Scheme in the Month. For the avoidance of doubt, employees who have newly participated in the Scheme in the Month but subsequently ceased participation in the Scheme in the same month should not be included.
4. “Special voluntary contribution (SVC)” refers to voluntary contributions paid directly by a scheme member to an approved trustee. Unlike normal voluntary contributions, these contributions are non-employment related, i.e. contributions do not go through the employer of the employee, and the withdrawal of accrued benefits is neither tied to employment nor subject to preservation requirements.
5. SVC accounts with zero balance as at the end of the Month should be excluded. A SVC account holder who is also a participating employee in the Scheme should be reported under both Sections IV(1) and VI(1).
6. “Non-participating employees” refers to members who are not participating employees, self-employed persons or personal account holders in the Scheme.
7. If a SVC account holder participated in the Scheme in more than one capacity (e.g. being both a participating employee and personal account holder at the same time), he/she should be counted once only when calculating the number of SVC account holders in Section VI(4)-(6).
8. This refers to the number of SVC accounts held by scheme members in the Scheme as at the end of the Month.
9. “TVC account” is an account in the Scheme opened by a person under section 11A of the Mandatory Provident Fund Schemes Ordinance and into which tax deductible voluntary contributions (TVC) are paid and in which the member’s benefits derived from those TVC and the TVC transferred to the account from another TVC account are held.
10. TVC accounts with zero balance as at the end of the Month should be excluded.
11. If a TVC account holder participated in the Scheme in more than one capacity (e.g. being both a participating employee and personal account holder at the same time), he/she should be counted once only when calculating the number of TVC account holders in Section VII(5)-(7).

12. Contributions received should only be reported when the amount received has been verified and is ready for subscription of constituent fund units.
13. Benefits transferred into the Scheme should only be reported when the amount received has been verified and is ready for subscription of constituent fund units.
14. Special situations to note when preparing Sections IX to XI of the monthly statistical return:

| Situation | Number of members | Benefits derived from MC/VC/TVC |
|--|--------------------|---------------------------------|
| (a) Transfer/payment of benefits related to subsequent recovery of outstanding contributions and/or surcharges, and /or contribution adjustments | No need to reflect | Need to reflect |
| (b) Transfer/payment of zero benefit amount | No need to reflect | |
| (c) Transfer of benefits related to MPF scheme merger | No need to reflect | |
| (d) Reversal of transfer/payment of benefits due to error | Need to reflect | |
| (e) Rectification of overpaid contributions | No need to reflect | Need to reflect |

15. This refers to the number of employees in employer transfer-in cases. If the trustee (a transferee trustee) receives the transferred-in benefits for the employees of an employer in different reporting months, please fill in the number of employees for whom the benefits received have been verified and are ready for subscription of constituent fund units in each of those reporting months.
16. This refers to the amount of benefits received for employees in employer transfer-in cases. If the trustee (a transferee trustee) receives the transferred-in benefits for the employees of an employer in different reporting months, please fill in the amount of benefits of the employees that has been verified and is ready for subscription of constituent fund units in each of those reporting months.
17. “Transfer under new employer” covers the following scenarios: (a) a new business owner takes over the employees of another company; and (b) employees are transferred between group companies.
18. This refers to the number of transactions processed for members in individual member transfer-in cases. The trustee (a transferee trustee) may receive the transferred-in benefits for a member from more than one MPF account for transfer into one MPF account of the member in the Scheme. Each transfer of benefits from one MPF account is counted as one transfer transaction. A transfer transaction should only be reported when the benefits received from an MPF account have been verified and are ready for subscription of constituent fund units.

For instance, if the trustee has verified the benefits received from three MPF accounts (i.e. three transfer transactions) and is ready to subscribe constituent fund units in a reporting month (whether through Form MPF(S)-P(M), Form MPF(S)-P(P), Form MPF(S)-P(C) or Form MPF(S)-P(T) (where applicable)), the trustee should report three counts in the field of “Number of members”.

19. The minimum MPF benefits transferred from occupational retirement schemes should be categorized as benefits derived from MC whilst the amount of benefits in excess of the minimum MPF benefits should be categorized as benefits derived from VC.
20. This refers to the cases where the accrued benefits in an employee contribution account under the Scheme are automatically transferred to a personal account under the same scheme if the employee member concerned has not made any transfer election within three months after the trustee is notified of the employee’s cessation of employment.
21. Benefits transferred out of the Scheme should only be reported when the constituent fund units have been redeemed and the trustee (a transferor trustee) is ready to transfer the funds to the transferee trustee.
22. This refers to the number of employees in employer transfer-out cases. If the trustee (a transferor trustee) redeems the benefits of the employees of an employer in different reporting months for transfer out, please fill in the number of employees for whom the benefits have been redeemed and the trustee is ready to transfer the funds to the transferee trustee in each of those reporting months.
23. This refers to the amount of benefits transferred for employees in employer transfer-out cases. If the trustee (a transferor trustee) redeems the benefits of the employees of an employer in different reporting months for transfer out, please fill in the amount of benefits of the employees that has been redeemed and the trustee is ready to transfer the funds to the transferee trustee in each of those reporting months.
24. This refers to the number of transactions processed for members in individual member transfer-out cases. The trustee (a transferor trustee) may transfer out benefits for a member from more than one MPF account in the Scheme. The transfer of benefits from one MPF account is counted as one transfer transaction. A transfer transaction should only be reported when the constituent fund units in an MPF account have been redeemed and the trustee is ready to transfer the funds to the transferee trustee. For instance, if the trustee has redeemed the constituent fund units in two MPF accounts in the Scheme (i.e. two transfer transactions) and is ready to transfer the funds in a reporting month (whether through Form MPF(S)-P(M), Form MPF(S)-P(P), Form MPF(S)-P(C) or Form MPF(S)-P(T) (where applicable)), the trustee should report two counts in the field of “Number of members”.
25. This refers to the cases where employees who have terminated employment and elected to transfer benefits to another scheme (part (A)(ii) of Section X - “Transfer to a different scheme”), or another MPF account in the same scheme (part (B)(ii) of Section X - “Transfer to the same scheme”).
26. Benefits paid should only be reported when the constituent fund units have been redeemed and

the trustee is ready to make payment to the claimants.

27. This item must be reconciled with the corresponding data item in subsections (1) and (3) of Section IV, as reported in the quarterly statistical return (Form S(QR) in Guidelines II.3) of the corresponding quarter.