



強制性公積金計劃管理局  
MANDATORY PROVIDENT FUND  
SCHEMES AUTHORITY

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來函檔號 Your Ref. :

21 March 2012

**Circular Letter: SU/COT/2012/004**

**To: All representative employers and administrators of MPF exempted ORSO registered schemes**

Dear Sir / Madam,

**Revised Guidelines V.4 and V.5 on MPF exempted ORSO schemes**  
**Amendment of Maximum Level of Relevant Income with effect from 1 June 2012**

Further to the Authority's letter issued last month on the change to the maximum level of relevant income for MPF contributions to \$25,000, the Authority would like to draw your attention to the consequential changes to the calculation of minimum MPF benefits ("MMB") in respect of scheme members of MPF exempted ORSO registered schemes.

Guidelines V.4 and Guidelines V.5 have been revised to take account of this change and you are invited to visit the MPFA website ([www.mpfa.org.hk](http://www.mpfa.org.hk)) to access the latest versions. Please study the Guidelines and update the administrative arrangements including the programme / system for calculating the MMB and ensure that the MMB of scheme member(s) is calculated according to the new maximum level of relevant income for periods commencing on or after 1 June 2012.

Please bring the contents of this letter to the attention of other relevant employers under the MPF exempted ORSO schemes, if any, for their necessary action.

If you have any questions, please do not hesitate to contact your case officer.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'R Gill', with a horizontal line underneath the 'i'.

(Robin Gill)  
Chief Manager  
Supervision Division