

# 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2010年9月30日，總共有6,807個職業退休計劃，包括4,741個職業退休註冊計劃及2,066個職業退休豁免計劃。在這6,807個職業退休計劃中，有4,292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 September 2010, there were 6,807 ORSO schemes, comprising of 4,741 ORSO registered schemes and 2,066 ORSO exempted schemes. Out of these 6,807 ORSO schemes 4,292 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	3,922 (91%)	370 (9%)	4,292 (100%)
沒有強積金豁免 Non-MPF Exempted	1,645 (65%)	870 (35%)	2,515 (100%)
總數 Total	5,567 (82%)	1,240 (18%)	6,807 (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	29 (1%)	4,172 (97%)	91 (2%)	4,292 (100%)
沒有強積金豁免 Non-MPF Exempted	506 (20%)	1,718 (68%)	291 (12%)	2,515 (100%)
總數 Total	535 (8%)	5,890 (87%)	382 (6%)	6,807 (101%)

## 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	3,599 (84%)	693 (16%)	4,292 (100%)
沒有強積金豁免 Non-MPF Exempted	778 (31%)	1,737 (69%)	2,515 (100%)
總數 Total	4,377 (64%)	2,430 (36%)	6,807 (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	3,662 (92%)	327 (8%)	3,989 (100%)
沒有強積金豁免 Non-MPF Exempted	638 (85%)	114 (15%)	752 (100%)
總數 Total	4,300 (91%)	441 (9%)	4,741 (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	377,169 (97%)	9,749 (3%)	386,918 (100%)
沒有強積金豁免 Non-MPF Exempted	43,728 (96%)	1,985 (4%)	45,713 (100%)
總數 Total	420,897 (97%)	11,734 (3%)	432,631 (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	13,439 (79%)	3,513 (21%)	16,952 (100%)
沒有強積金豁免 Non-MPF Exempted	544 (77%)	164 (23%)	708 (100%)
總數 Total	13,983 (79%)	3,677 (21%)	17,660 (100%)

**B. 截至 2010 年 9 月 30 日的職業退休計劃統計數字**  
**Statistics on ORSO Schemes as at 30 September 2010**

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	3,989	752	4,741
豁免計劃 Exempted Schemes	303	1,763	2,066
總數 Total	4,292	2,515	6,807

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	5	4	9
總數 Total	5	4	9

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	
	成員人數 No. of Members	計劃數目 No. of Schemes	成員人數 No. of Members	計劃數目 No. of Schemes	成員人數 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	123,257	3,559	129,631	192	252,888	3,751
(ii) 界定利益計劃 Defined Benefit Schemes	8,383	103	125,647	135	134,030	238
(iii) 總數 Total	131,640	3,662	255,278	327	386,918	3,989

## (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	
	成員人數 No. of Members	計劃數目 No. of Schemes	成員人數 No. of Members	計劃數目 No. of Schemes	成員人數 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	8,804	288	847	3	9,651	291
(ii) 界定利益計劃 Defined Benefit Schemes	288	5	0	0	288	5
(iii) 分項總數 Sub-total	9,092	293	847	3	9,939	296
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	11,806	340	17,333	95	29,139	435
(ii) 界定利益計劃 Defined Benefit Schemes	87	5	6,548	16	6,635	21
(iii) 分項總數 Sub-total	11,893	345	23,881	111	35,774	456
<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)	20,610	628	18,180	98	38,790	726
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	375	10	6,548	16	6,923	26
(iii) 總數 Total	20,985	638	24,728	114	45,713	752

## (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	
	成員人數 No. of Members	計劃數目 No. of Schemes	成員人數 No. of Members	計劃數目 No. of Schemes	成員人數 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	8,804	288	847	3	9,651	291
(ii) 界定利益計劃 Defined Benefit Schemes	288	5	0	0	288	5
(iii) 分項總數 Sub-total	9,092	293	847	3	9,939	296
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	135,063	3,899	146,964	287	282,027	4,186
(ii) 界定利益計劃 Defined Benefit Schemes	8,470	108	132,195	151	140,665	259
(iii) 分項總數 Sub-total	143,533	4,007	279,159	438	422,692	4,445
<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)	143,867	4,187	147,811	290	291,678	4,477
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	8,758	113	132,195	151	140,953	264
(iii) 總數 Total	152,625	4,300	280,006	441	432,631	4,741

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	3,978	3,523	6,973	191	10,951	3,714
(ii) 界定利益計劃 Defined Benefit Schemes	375	102	5,626	135	6,001	237
(iii) 總數 Total	4,353	3,625	12,599	326	16,952	3,951

## (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	42	282	14	3	56	285
(ii) 界定利益計劃 Defined Benefit Schemes	5	5	0	0	5	5
(iii) 分項總數 Sub-total	47	287	14	3	61	290
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	95	339	477	85	572	424
(ii) 界定利益計劃 Defined Benefit Schemes	1	5	74	16	75	21
(iii) 分項總數 Sub-total	96	344	551	101	647	445
<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)	137	621	491	88	628	709
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	6	10	74	16	80	26
(iii) 總數 Total	143	631	565	104	708	735

## (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	42	282	14	3	56	285
(ii) 界定利益計劃 Defined Benefit Schemes	5	5	0	0	5	5
(iii) 分項總數 Sub-total	47	287	14	3	61	290
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	4,073	3,862	7,450	276	11,523	4,138
(ii) 界定利益計劃 Defined Benefit Schemes	376	107	5,700	151	6,076	258
(iii) 分項總數 Sub-total	4,449	3,969	13,150	427	17,599	4,396
<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)	4,115	4,144	7,464	279	11,579	4,423
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	381	112	5,700	151	6,081	263
(iii) 總數 Total	4,496	4,256	13,164	430	17,660	4,686

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	47,827	3,523	72,917	191	120,744	3,714
(ii) 界定利益計劃 Defined Benefit Schemes	5,063	102	89,077	135	94,140	237
(iii) 總數 Total	52,890	3,625	161,994	326	214,884	3,951

## (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	1,142	282	124	3	1,266	285
(ii) 界定利益計劃 Defined Benefit Schemes	149	5	0	0	149	5
(iii) 分項總數 Sub-total	1,291	287	124	3	1,415	290
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	2,017	339	4,291	85	6,308	424
(ii) 界定利益計劃 Defined Benefit Schemes	32	5	2,274	16	2,306	21
(iii) 分項總數 Sub-total	2,049	344	6,565	101	8,614	445
<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)	3,159	621	4,415	88	7,574	709
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	181	10	2,274	16	2,455	26
(iii) 總數 Total	3,340	631	6,689	104	10,029	735

## (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	1,142	282	124	3	1,266	285
(ii) 界定利益計劃 Defined Benefit Schemes	149	5	0	0	149	5
(iii) 分項總數 Sub-total	1,291	287	124	3	1,415	290
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	49,844	3,862	77,208	276	127,052	4,138
(ii) 界定利益計劃 Defined Benefit Schemes	5,095	107	91,351	151	96,446	258
(iii) 分項總數 Sub-total	54,939	3,969	168,559	427	223,498	4,396
<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)	50,986	4,144	77,332	279	128,318	4,423
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	5,244	112	91,351	151	96,595	263
(iii) 總數 Total	56,230	4,256	168,683	430	224,913	4,686

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	31	144
50 - < 100	5	38	359
100 - < 500	12	340	3,564
500 - < 1,000	4	152	3,138
1,000 - < 1,500	3	179	3,706
1,500 - < 2,000	1	232	1,643
>= 2,000	8	2,653	40,336
<b>總數 Total</b>	<b>41</b>	<b>3,625</b>	<b>52,890</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	21	101	194
50 - < 100	3	13	85
100 - < 500	8	124	419
500 - < 1,000	3	114	807
1,000 - < 1,500	3	12	137
1,500 - < 2,000	1	36	139
>= 2,000	7	231	1,559
<b>總數 Total</b>	<b>46</b>	<b>631</b>	<b>3,340</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	26	132	338
50 - < 100	6	51	444
100 - < 500	13	464	3,983
500 - < 1,000	5	266	3,945
1,000 - < 1,500	3	191	3,843
1,500 - < 2,000	1	268	1,782
>= 2,000	8	2,884	41,895
<b>總數 Total</b>	<b>62</b>	<b>4,256</b>	<b>56,230</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	24	57
5 - < 10	10	69
10 - < 20	31	427
20 - < 30	27	650
30 - < 40	12	423
40 - < 50	15	660
50 - < 60	16	890
60 - < 70	18	1,175
70 - < 80	10	757
80 - < 100	16	1,421
>= 100	147	155,465
<b>總數 Total</b>	<b>326</b>	<b>161,994</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	41	82
5 - < 10	13	98
10 - < 20	5	66
20 - < 30	6	150
30 - < 40	2	67
40 - < 50	8	357
50 - < 60	5	267
60 - < 70	2	127
70 - < 80	1	72
80 - < 100	3	266
>= 100	18	5,137
<b>總數 Total</b>	<b>104</b>	<b>6,689</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	65	139
5 - < 10	23	167
10 - < 20	36	493
20 - < 30	33	800
30 - < 40	14	490
40 - < 50	23	1,017
50 - < 60	21	1,157
60 - < 70	20	1,302
70 - < 80	11	829
80 - < 100	19	1,687
>= 100	165	160,602
<b>總數 Total</b>	<b>430</b>	<b>168,683</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	604	328
1 - < 2	609	893
2 - < 10	1,565	7,806
10 - < 20	407	5,642
20 - < 30	159	3,846
30 - < 50	182	7,002
50 - < 100	178	12,261
>=100	247	177,106
<b>總數 Total</b>	<b>3,951</b>	<b>214,884</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	261	98
1 - < 2	116	169
2 - < 10	232	1,029
10 - < 20	49	684
20 - < 30	19	458
30 - < 50	22	882
50 - < 100	13	843
>=100	23	5,866
<b>總數 Total</b>	<b>735</b>	<b>10,029</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	865	426
1 - < 2	725	1,062
2 - < 10	1,797	8,835
10 - < 20	456	6,326
20 - < 30	178	4,304
30 - < 50	204	7,884
50 - < 100	191	13,104
>=100	270	182,972
<b>總數 Total</b>	<b>4,686</b>	<b>224,913</b>

註：統計數字乃根據截至2010年9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 September 2010 in respect of registered schemes.