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2024年6月30日，總共有3,221個職業退休計劃，包括2,813個職業退休註冊計劃及408個職業退休豁免計劃。在這3,221個職業退休計劃中，有2,550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 2024, there were 3,221 ORSO schemes, comprising of 2,813 ORSO registered schemes and 408 ORSO exempted schemes. Out of these 3,221 ORSO schemes 2,550 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	2,337 (92%)	213 (8%)	2,550 (100%)
沒有強積金豁免 Non-MPF Exempted	567 (85%)	104 (15%)	671 (100%)
總數 Total	2,904 (90%)	317 (10%)	3,221 (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%)	2,468 (96%)	67 (3%)	2,550 (100%)
沒有強積金豁免 Non-MPF Exempted	152 (23%)	476 (71%)	43 (6%)	671 (100%)
總數 Total	167 (5%)	2,944 (91%)	110 (4%)	3,221 (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	2,386 (94%)	164 (6%)	2,550 (100%)
沒有強積金豁免 Non-MPF Exempted	456 (68%)	215 (32%)	671 (100%)
總數 Total	2,842 (88%)	379 (12%)	3,221 (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	2,180 (91%)	206 (9%)	2,386 (100%)
沒有強積金豁免 Non-MPF Exempted	326 (76%)	101 (24%)	427 (100%)
總數 Total	2,506 (89%)	307 (11%)	2,813 (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	223,968 (99%)	3,279 (1%)	227,247 (100%)
沒有強積金豁免 Non-MPF Exempted	34,900 (95%)	1,851 (5%)	36,751 (100%)
總數 Total	258,868 (98%)	5,130 (2%)	263,998 (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	15,147 (79%)	4,118 (21%)	19,265 (100%)
沒有強積金豁免 Non-MPF Exempted	1,081 (67%)	534 (33%)	1,615 (100%)
總數 Total	16,228 (78%)	4,652 (22%)	20,880 (100%)

B. 截至2024年6月30日的職業退休計劃統計數字
Statistics on ORSO Schemes as at 30 June 2024

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	2,386	427	2,813
豁免計劃 Exempted Schemes	164	244	408
總數 Total	2,550	671	3,221

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	4	0	4
總數 Total	4	0	4

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	40,793	2,118	98,549	127	139,342	2,245
(ii) 界定利益計劃 Defined Benefit Schemes	3,271	62	84,634	79	87,905	141
(iii) 總數 Total	44,064	2,180	183,183	206	227,247	2,386

(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	6,294	115	982	1	7,276	116
(ii) 界定利益計劃 Defined Benefit Schemes	64	2	0	0	64	2
(iii) 分項總數 Subtotal	6,358	117	982	1	7,340	118
(B) 受信託所管限 **Governed by Trust**						
(i) 界定供款計劃 Defined Contribution Schemes	6,165	207	17,468	91	23,633	298
(ii) 界定利益計劃 Defined Benefit Schemes	138	2	5,640	9	5,778	11
(iii) 分項總數 Subtotal	6,303	209	23,108	100	29,411	309
(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)	12,459	322	18,450	92	30,909	414
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	202	4	5,640	9	5,842	13
(iii) 總數 Total	12,661	326	24,090	101	36,751	427

(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	6,294	115	982	1	7,276	116
(ii) 界定利益計劃 Defined Benefit Schemes	64	2	0	0	64	2
(iii) 分項總數 Subtotal	6,358	117	982	1	7,340	118
(B) 受信託所管限 **Governed by Trust**						
(i) 界定供款計劃 Defined Contribution Schemes	46,958	2,325	116,017	218	162,975	2,543
(ii) 界定利益計劃 Defined Benefit Schemes	3,409	64	90,274	88	93,683	152
(iii) 分項總數 Subtotal	50,367	2,389	206,291	306	256,658	2,695
(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)	53,252	2,440	116,999	219	170,251	2,659
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,473	66	90,274	88	93,747	154
(iii) 總數 Total	56,725	2,506	207,273	307	263,998	2,813

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	2,804	2,111	9,060	127	11,864	2,238
(ii) 界定利益計劃 Defined Benefit Schemes	319	58	7,082	78	7,401	136
(iii) 總數 Total	3,123	2,169	16,142	205	19,265	2,374

(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	40	115	17	1	57	116
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	40	117	17	1	57	118
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	376	206	1,027	90	1,403	296
(ii) 界定利益計劃 Defined Benefit Schemes	1	2	154	9	155	11
(iii) 分項總數 Subtotal	377	208	1,181	99	1,558	307
(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)	416	321	1,044	91	1,460	412
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	1	4	154	9	155	13
(iii) 總數 Total	417	325	1,198	100	1,615	425

(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	40	115	17	1	57	116
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	40	117	17	1	57	118
(B) 受信託所管限 **Governed by Trust**						
(i) 界定供款計劃 Defined Contribution Schemes	3,180	2,317	10,087	217	13,267	2,534
(ii) 界定利益計劃 Defined Benefit Schemes	320	60	7,236	87	7,556	147
(iii) 分項總數 Subtotal	3,500	2,377	17,323	304	20,823	2,681
(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)	3,220	2,432	10,104	218	13,324	2,650
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	320	62	7,236	87	7,556	149
(iii) 總數 Total	3,540	2,494	17,340	305	20,880	2,799

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	42,019	2,111	139,307	127	181,326	2,238
(ii) 界定利益計劃 Defined Benefit Schemes	3,731	58	90,499	78	94,230	136
(iii) 總數 Total	45,750	2,169	229,806	205	275,556	2,374

(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	669	115	328	1	997	116
(ii) 界定利益計劃 Defined Benefit Schemes	73	2	0	0	73	2
(iii) 分項總數 Subtotal	742	117	328	1	1,070	118
(B) 受信託所管限 **Governed by Trust**						
(i) 界定供款計劃 Defined Contribution Schemes	2,331	206	9,232	90	11,563	296
(ii) 界定利益計劃 Defined Benefit Schemes	82	2	3,461	9	3,543	11
(iii) 分項總數 Subtotal	2,413	208	12,693	99	15,106	307
(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)	3,000	321	9,560	91	12,560	412
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	155	4	3,461	9	3,616	13
(iii) 總數 Total	3,155	325	13,021	100	16,176	425

(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	669	115	328	1	997	116
(ii) 界定利益計劃 Defined Benefit Schemes	73	2	0	0	73	2
(iii) 分項總數 Subtotal	742	117	328	1	1,070	118
(B) 受信託所管限 **Governed by Trust**						
(i) 界定供款計劃 Defined Contribution Schemes	44,350	2,317	148,539	217	192,889	2,534
(ii) 界定利益計劃 Defined Benefit Schemes	3,813	60	93,960	87	97,773	147
(iii) 分項總數 Subtotal	48,163	2,377	242,499	304	290,662	2,681
(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)	45,019	2,432	148,867	218	193,886	2,650
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,886	62	93,960	87	97,846	149
(iii) 總數 Total	48,905	2,494	242,827	305	291,732	2,799

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	8	23	203
50 - < 100	3	6	191
100 - < 500	10	168	2,412
500 - < 1,000	5	183	3,227
1,000 - < 1,500	3	170	3,175
1,500 - < 2,000	2	136	3,435
> = 2,000	5	1,483	33,107
總數 Total	36	2,169	45,750

(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	34	69
50 - < 100	1	3	7
100 - < 500	8	111	847
500 - < 1,000	5	45	890
1,000 - < 1,500	3	15	143
1,500 - < 2,000	2	40	204
> = 2,000	5	77	995
總數 Total	36	325	3,155

(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	19	57	272
50 - < 100	3	9	198
100 - < 500	12	279	3,259
500 - < 1,000	6	228	4,117
1,000 - < 1,500	3	185	3,318
1,500 - < 2,000	2	176	3,639
> = 2,000	5	1,560	34,102
總數 Total	50	2,494	48,905

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	18	20
5 - < 10	6	44
10 - < 20	13	178
20 - < 30	9	225
30 - < 40	13	445
40 - < 50	6	272
50 - < 60	6	344
60 - < 70	7	454
70 - < 80	7	525
80 - < 100	6	531
> = 100	114	226,768
總數 Total	205	229,806

(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	22	31
5 - < 10	16	126
10 - < 20	17	255
20 - < 30	9	225
30 - < 40	3	104
40 - < 50	1	41
50 - < 60	1	54
60 - < 70	2	130
70 - < 80	0	0
80 - < 100	3	258
> = 100	26	11,797
總數 Total	100	13,021

(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	40	51
5 - < 10	22	170
10 - < 20	30	433
20 - < 30	18	450
30 - < 40	16	549
40 - < 50	7	313
50 - < 60	7	398
60 - < 70	9	584
70 - < 80	7	525
80 - < 100	9	789
> = 100	140	238,565
總數 **Total**	305	242,827

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	284	112
1 - < 2	289	436
2 - < 10	892	4,423
10 - < 20	329	4,660
20 - < 30	140	3,472
30 - < 50	124	4,804
50 - < 100	120	8,231
> =100	196	249,418
總數 **Total**	2,374	275,556

(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	120	44
1 - < 2	68	97
2 - < 10	112	535
10 - < 20	47	673
20 - < 30	19	471
30 - < 50	13	479
50 - < 100	14	967
> =100	32	12,910
總數 **Total**	425	16,176

(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	357	533
2 - < 10	1,004	4,958
10 - < 20	376	5,333
20 - < 30	159	3,943
30 - < 50	137	5,283
50 - < 100	134	9,198
> =100	228	262,328
總數 **Total**	2,799	291,732

註：統計數字乃根據截至2024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 2024 in respect of registered schemes.