

職業退休計劃統計數字

ORSO SCHEMES STATISTICS

統計數字

Statistics

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

B. 截至2025年3月31日的職業退休計劃統計數字

Statistics on ORSO Schemes as at 31 March 2025

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

截至2025年3月31日，總共有3,074個職業退休計劃，包括2,689個職業退休註冊計劃及385個職業退休豁免計劃。在這3,074個職業退休計劃中，有2,439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 31 March 2025, there were 3,074 ORSO schemes, comprising of 2,689 ORSO registered schemes and 385 ORSO exempted schemes. Out of these 3,074 ORSO schemes 2,439 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	2,235 (92%)	204 (8%)	2,439 (100%)
沒有強積金豁免 Non-MPF Exempted	538 (85%)	97 (15%)	635 (100%)
總數 Total	2,773 (90%)	301 (10%)	3,074 (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%)	2,358 (96%)	66 (3%)	2,439 (100%)
沒有強積金豁免 Non-MPF Exempted	140 (22%)	455 (72%)	40 (6%)	635 (100%)
總數 Total	155 (5%)	2,813 (92%)	106 (3%)	3,074 (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	2,283 (94%)	156 (6%)	2,439 (100%)
沒有強積金豁免 Non-MPF Exempted	434 (68%)	201 (32%)	635 (100%)
總數 Total	2,717 (88%)	357 (12%)	3,074 (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	2,078 (91%)	204 (9%)	2,282 (100%)
沒有強積金豁免 Non-MPF Exempted	307 (75%)	100 (25%)	407 (100%)
總數 Total	2,385 (89%)	304 (11%)	2,689 (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	218,761 (98%)	3,349 (2%)	222,110 (100%)
沒有強積金豁免 Non-MPF Exempted	33,792 (94%)	2,205 (6%)	35,997 (100%)
總數 Total	252,553 (98%)	5,554 (2%)	258,107 (100%)

僱主及僱員的供款額 (百萬元) (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	14,884 (79%)	3,991 (21%)	18,875 (100%)
沒有強積金豁免 Non-MPF Exempted	1,083 (69%)	484 (31%)	1,567 (100%)
總數 Total	15,967 (78%)	4,475 (22%)	20,442 (100%)

B. 截至 2025 年 3 月 31 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 31 March 2025

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	2,282	407	2,689
豁免計劃 Exempted Schemes	157	228	385
總數 Total	2,439	635	3,074

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	39,106	2,018	96,938	127	136,044	2,145
(ii) 界定利益計劃 Defined Benefit Schemes	3,468	60	82,598	77	86,066	137
(iii) 總數 Total	42,574	2,078	179,536	204	222,110	2,282

(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	6,245	105	1,042	1	7,287	106
(ii) 界定利益計劃 Defined Benefit Schemes	64	2	0	0	64	2
(iii) 分項總數 Subtotal	6,309	107	1,042	1	7,351	108
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	5,759	198	16,724	89	22,483	287
(ii) 界定利益計劃 Defined Benefit Schemes	134	2	6,029	10	6,163	12
(iii) 分項總數 Subtotal	5,893	200	22,753	99	28,646	299
(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)	12,004	303	17,766	90	29,770	393
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	198	4	6,029	10	6,227	14
(iii) 總數 Total	12,202	307	23,795	100	35,997	407

(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	6,245	105	1,042	1	7,287	106
(ii) 界定利益計劃 Defined Benefit Schemes	64	2	0	0	64	2
(iii) 分項總數 Subtotal	6,309	107	1,042	1	7,351	108
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	44,865	2,216	113,662	216	158,527	2,432
(ii) 界定利益計劃 Defined Benefit Schemes	3,602	62	88,627	87	92,229	149
(iii) 分項總數 Subtotal	48,467	2,278	202,289	303	250,756	2,581
(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)	51,110	2,321	114,704	217	165,814	2,538
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,666	64	88,627	87	92,293	151
(iii) 總數 Total	54,776	2,385	203,331	304	258,107	2,689

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	2,800	2,011	8,626	127	11,426	2,138
(ii) 界定利益計劃 Defined Benefit Schemes	299	55	7,150	76	7,449	131
(iii) 總數 Total	3,099	2,066	15,776	203	18,875	2,269

(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	105	17	1	57	106
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	40	107	17	1	57	108
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	311	196	1,049	87	1,360	283
(ii) 界定利益計劃 Defined Benefit Schemes	1	2	149	9	150	11
(iii) 分項總數 Subtotal	312	198	1,198	96	1,510	294
(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)	351	301	1,066	88	1,417	389
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	1	4	149	9	150	13
(iii) 總數 Total	352	305	1,215	97	1,567	402

(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	105	17	1	57	106
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	40	107	17	1	57	108
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,111	2,207	9,675	214	12,786	2,421
(ii) 界定利益計劃 Defined Benefit Schemes	300	57	7,299	85	7,599	142
(iii) 分項總數 Subtotal	3,411	2,264	16,974	299	20,385	2,563
(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)	3,151	2,312	9,692	215	12,843	2,527
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	300	59	7,299	85	7,599	144
(iii) 總數 Total	3,451	2,371	16,991	300	20,442	2,671

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	41,491	2,011	140,805	127	182,296	2,138
(ii) 界定利益計劃 Defined Benefit Schemes	4,022	55	90,433	76	94,455	131
(iii) 總數 Total	45,513	2,066	231,238	203	276,751	2,269

(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	660	105	294	1	954	106
(ii) 界定利益計劃 Defined Benefit Schemes	73	2	0	0	73	2
(iii) 分項總數 Subtotal	733	107	294	1	1,027	108
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,368	196	9,838	87	12,206	283
(ii) 界定利益計劃 Defined Benefit Schemes	79	2	3,423	9	3,502	11
(iii) 分項總數 Subtotal	2,447	198	13,261	96	15,708	294
(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)	3,028	301	10,132	88	13,160	389
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	152	4	3,423	9	3,575	13
(iii) 總數 Total	3,180	305	13,555	97	16,735	402

(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	660	105	294	1	954	106
(ii) 界定利益計劃 Defined Benefit Schemes	73	2	0	0	73	2
(iii) 分項總數 Subtotal	733	107	294	1	1,027	108
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	43,859	2,207	150,643	214	194,502	2,421
(ii) 界定利益計劃 Defined Benefit Schemes	4,101	57	93,856	85	97,957	142
(iii) 分項總數 Subtotal	47,960	2,264	244,499	299	292,459	2,563
(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)	44,519	2,312	150,937	215	195,456	2,527
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,174	59	93,856	85	98,030	144
(iii) 總數 Total	48,693	2,371	244,793	300	293,486	2,671

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 (百萬元) Asset Size (HK\$m)
<50	8	22	201
50 - < 100	2	4	134
100 - < 500	10	157	2,334
500 - < 1,000	6	215	4,452
1,000 - < 1,500	2	124	1,983
1,500 - < 2,000	2	129	3,365
> = 2,000	5	1,415	33,044
總數 Total	35	2,066	45,513

(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 (百萬元) Asset Size (HK\$m)
<50	12	27	62
50 - < 100	0	0	0
100 - < 500	8	109	880
500 - < 1,000	6	47	1,049
1,000 - < 1,500	2	11	127
1,500 - < 2,000	2	37	200
> = 2,000	5	74	862
總數 Total	35	305	3,180

(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 (百萬元) Asset Size (HK\$m)
<50	19	49	263
50 - < 100	2	4	134
100 - < 500	12	266	3,214
500 - < 1,000	7	262	5,501
1,000 - < 1,500	2	135	2,110
1,500 - < 2,000	2	166	3,565
> = 2,000	5	1,489	33,906
總數 Total	49	2,371	48,693

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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<5	18	23
5 - < 10	6	47
10 - < 20	16	231
20 - < 30	6	150
30 - < 40	13	444
40 - < 50	7	322
50 - < 60	6	343
60 - < 70	5	328
70 - < 80	8	591
80 - < 100	7	641
> = 100	111	228,118
總數 Total	203	231,238

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<5	18	39
5 - < 10	15	120
10 - < 20	16	235
20 - < 30	11	273
30 - < 40	3	101
40 - < 50	2	83
50 - < 60	1	51
60 - < 70	2	135
70 - < 80	0	0
80 - < 100	3	274
> = 100	26	12,244
總數 Total	97	13,555

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<5	36	62
5 - < 10	21	167
10 - < 20	32	466
20 - < 30	17	423
30 - < 40	16	545
40 - < 50	9	405
50 - < 60	7	394
60 - < 70	7	463
70 - < 80	8	591
80 - < 100	10	915
> = 100	137	240,362
總數 Total	300	244,793

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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<1	250	101
1 - < 2	284	426
2 - < 10	847	4,222
10 - < 20	326	4,653
20 - < 30	130	3,216
30 - < 50	121	4,668
50 - < 100	116	7,902
> =100	195	251,563
總數 Total	2,269	276,751

(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 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<1	104	38
1 - < 2	64	92
2 - < 10	110	543
10 - < 20	43	611
20 - < 30	24	599
30 - < 50	12	449
50 - < 100	13	907
> =100	32	13,496
總數 Total	402	16,735

(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

資產值幅度 (百萬元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬元) Asset Size (HK\$m)
<1	354	139
1 - < 2	348	518
2 - < 10	957	4,765
10 - < 20	369	5,264
20 - < 30	154	3,815
30 - < 50	133	5,117
50 - < 100	129	8,809
> =100	227	265,059
總數 Total	2,671	293,486

註：統計數字乃根據截至 2025 年 3 月 31 日的職業退休註冊計劃向積金局呈交的最近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 31 March 2025 in respect of registered schemes.