

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2026年9月30日，總共有2,908個職業退休計劃，包括2,534個職業退休註冊計劃及374個職業退休豁免計劃。在這2,908個職業退休計劃中，有2,163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 2026, there were 2,908 ORSO schemes, comprising of 2,534 ORSO registered schemes and 374 ORSO exempted schemes. Out of these 2,908 ORSO schemes 2,163 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	1,973 (91%)	190 (9%)	2,163 (100%)
沒有強積金豁免 Non-MPF Exempted	648 (87%)	97 (13%)	745 (100%)
總數 Total	2,621 (90%)	287 (10%)	2,908 (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%)	2,082 (96%)	66 (3%)	2,163 (100%)
沒有強積金豁免 Non-MPF Exempted	131 (18%)	578 (77%)	36 (5%)	745 (100%)
總數 Total	146 (5%)	2,660 (91%)	102 (4%)	2,908 (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	2,012 (93%)	151 (7%)	2,163 (100%)
沒有強積金豁免 Non-MPF Exempted	551 (74%)	194 (26%)	745 (100%)
總數 Total	2,563 (88%)	345 (12%)	2,908 (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	1,813 (90%)	194 (10%)	2,007 (100%)
沒有強積金豁免 Non-MPF Exempted	428 (81%)	99 (19%)	527 (100%)
總數 Total	2,241 (88%)	293 (12%)	2,534 (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	213,987 (99%)	1,534 (1%)	215,521 (100%)
沒有強積金豁免 Non-MPF Exempted	32,419 (94%)	1,991 (6%)	34,410 (100%)
總數 Total	246,406 (99%)	3,525 (1%)	249,931 (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	14,729 (79%)	3,997 (21%)	18,726 (100%)
沒有強積金豁免 Non-MPF Exempted	1,092 (68%)	519 (32%)	1,611 (100%)
總數 Total	15,821 (78%)	4,516 (22%)	20,337 (100%)

B. 截至 2026 年 9 月 30 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 30 September 2026

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	2,007	527	2,534
豁免計劃 Exempted Schemes	156	218	374
總數 Total	2,163	745	2,908

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	9	0	9
總數 Total	9	0	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	32,806	1,761	97,399	123	130,205	1,884
(ii) 界定利益計劃 Defined Benefit Schemes	2,703	52	82,613	71	85,316	123
(iii) 總數 Total	35,509	1,813	180,012	194	215,521	2,007

(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	5,896	98	1,039	1	6,935	99
(ii) 界定利益計劃 Defined Benefit Schemes	50	2	0	0	50	2
(iii) 分項總數 Subtotal	5,946	100	1,039	1	6,985	101
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	5,218	322	15,955	85	21,173	407
(ii) 界定利益計劃 Defined Benefit Schemes	128	6	6,124	13	6,252	19
(iii) 分項總數 Subtotal	5,346	328	22,079	98	27,425	426
(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)	11,114	420	16,994	86	28,108	506
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	178	8	6,124	13	6,302	21
(iii) 總數 Total	11,292	428	23,118	99	34,410	527

(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	5,896	98	1,039	1	6,935	99
(ii) 界定利益計劃 Defined Benefit Schemes	50	2	0	0	50	2
(iii) 分項總數 Subtotal	5,946	100	1,039	1	6,985	101
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	38,024	2,083	113,354	208	151,378	2,291
(ii) 界定利益計劃 Defined Benefit Schemes	2,831	58	88,737	84	91,568	142
(iii) 分項總數 Subtotal	40,855	2,141	202,091	292	242,946	2,433
(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)	43,920	2,181	114,393	209	158,313	2,390
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	2,881	60	88,737	84	91,618	144
(iii) 總數 Total	46,801	2,241	203,130	293	249,931	2,534

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	2,294	1,722	9,422	123	11,716	1,845
(ii) 界定利益計劃 Defined Benefit Schemes	327	52	6,683	70	7,010	122
(iii) 總數 Total	2,621	1,774	16,105	193	18,726	1,967

(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	48	98	19	1	67	99
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	48	100	19	1	67	101
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	364	321	1,018	84	1,382	405
(ii) 界定利益計劃 Defined Benefit Schemes	6	6	156	13	162	19
(iii) 分項總數 Subtotal	370	327	1,174	97	1,544	424
(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)	412	419	1,037	85	1,449	504
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	6	8	156	13	162	21
(iii) 總數 Total	418	427	1,193	98	1,611	525

(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	48	98	19	1	67	99
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	48	100	19	1	67	101
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,658	2,043	10,440	207	13,098	2,250
(ii) 界定利益計劃 Defined Benefit Schemes	333	58	6,839	83	7,172	141
(iii) 分項總數 Subtotal	2,991	2,101	17,279	290	20,270	2,391
(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)	2,706	2,141	10,459	208	13,165	2,349
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	333	60	6,839	83	7,172	143
(iii) 總數 Total	3,039	2,201	17,298	291	20,337	2,492

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	36,952	1,722	156,671	123	193,623	1,845
(ii) 界定利益計劃 Defined Benefit Schemes	4,865	52	101,675	70	106,540	122
(iii) 總數 Total	41,817	1,774	258,346	193	300,163	1,967

(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	639	98	383	1	1,022	99
(ii) 界定利益計劃 Defined Benefit Schemes	85	2	0	0	85	2
(iii) 分項總數 Subtotal	724	100	383	1	1,107	101
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,398	321	10,788	84	14,186	405
(ii) 界定利益計劃 Defined Benefit Schemes	100	6	5,385	13	5,485	19
(iii) 分項總數 Subtotal	3,498	327	16,173	97	19,671	424
(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)	4,037	419	11,171	85	15,208	504
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	185	8	5,385	13	5,570	21
(iii) 總數 Total	4,222	427	16,556	98	20,778	525

(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	639	98	383	1	1,022	99
(ii) 界定利益計劃 Defined Benefit Schemes	85	2	0	0	85	2
(iii) 分項總數 Subtotal	724	100	383	1	1,107	101
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	40,350	2,043	167,459	207	207,809	2,250
(ii) 界定利益計劃 Defined Benefit Schemes	4,965	58	107,060	83	112,025	141
(iii) 分項總數 Subtotal	45,315	2,101	274,519	290	319,834	2,391
(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)	40,989	2,141	167,842	208	208,831	2,349
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	5,050	60	107,060	83	112,110	143
(iii) 總數 Total	46,039	2,201	274,902	291	320,941	2,492

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	21	183
50 - < 100	4	21	258
100 - < 500	11	164	2,715
500 - < 1,000	4	142	2,518
1,000 - < 1,500	3	131	2,907
1,500 - < 2,000	0	0	0
>= 2,000	5	1,295	33,236
總數 Total	35	1,774	41,817

(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	13	23	56
50 - < 100	2	4	4
100 - < 500	10	137	1,191
500 - < 1,000	3	91	386
1,000 - < 1,500	4	36	1,593
1,500 - < 2,000	0	0	0
>= 2,000	5	136	992
總數 Total	37	427	4,222

(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	44	239
50 - < 100	4	25	262
100 - < 500	13	301	3,906
500 - < 1,000	4	233	2,904
1,000 - < 1,500	4	167	4,500
1,500 - < 2,000	0	0	0
>= 2,000	5	1,431	34,228
總數 Total	49	2,201	46,039

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	14	15
5 - < 10	9	65
10 - < 20	16	228
20 - < 30	5	127
30 - < 40	10	350
40 - < 50	9	391
50 - < 60	7	389
60 - < 70	3	197
70 - < 80	7	527
80 - < 100	4	361
>= 100	109	255,696
總數 Total	193	258,346

(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	27	47
5 - < 10	13	100
10 - < 20	11	148
20 - < 30	12	282
30 - < 40	3	101
40 - < 50	1	43
50 - < 60	1	58
60 - < 70	0	0
70 - < 80	3	227
80 - < 100	1	99
>= 100	26	15,451
總數 Total	98	16,556

(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	41	62
5 - < 10	22	165
10 - < 20	27	376
20 - < 30	17	409
30 - < 40	13	451
40 - < 50	10	434
50 - < 60	8	447
60 - < 70	3	197
70 - < 80	10	754
80 - < 100	5	460
>= 100	135	271,147
總數 Total	291	274,902

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	228	68
1 - < 2	215	323
2 - < 10	761	3,791
10 - < 20	261	3,661
20 - < 30	116	2,835
30 - < 50	114	4,448
50 - < 100	92	6,445
>=100	180	278,592
總數 Total	1,967	300,163

(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	265	37
1 - < 2	53	77
2 - < 10	86	429
10 - < 20	33	464
20 - < 30	22	514
30 - < 50	13	450
50 - < 100	17	1,170
>=100	36	17,637
總數 Total	525	20,778

(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	493	105
1 - < 2	268	400
2 - < 10	847	4,220
10 - < 20	294	4,125
20 - < 30	138	3,349
30 - < 50	127	4,898
50 - < 100	109	7,615
>=100	216	296,229
總數 Total	2,492	320,941

註：統計數字乃根據截至2026年9月30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 30 September 2026 in respect of registered schemes.