

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2023年3月31日，總共有3,402個職業退休計劃，包括2,973個職業退休註冊計劃及429個職業退休豁免計劃。在這3,402個職業退休計劃中，有2,695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 2023, there were 3,402 ORSO schemes, comprising of 2,973 ORSO registered schemes and 429 ORSO exempted schemes. Out of these 3,402 ORSO schemes 2,695 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	2,472 (92%)	223 (8%)	2,695 (100%)
沒有強積金豁免 Non-MPF Exempted	596 (84%)	111 (16%)	707 (100%)
總數 Total	3,068 (90%)	334 (10%)	3,402 (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	16 (1%)	2,612 (97%)	67 (2%)	2,695 (100%)
沒有強積金豁免 Non-MPF Exempted	157 (22%)	504 (71%)	46 (7%)	707 (100%)
總數 Total	173 (5%)	3,116 (92%)	113 (3%)	3,402 (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	2,522 (94%)	173 (6%)	2,695 (100%)
沒有強積金豁免 Non-MPF Exempted	479 (68%)	228 (32%)	707 (100%)
總數 Total	3,001 (88%)	401 (12%)	3,402 (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	2,304 (91%)	220 (9%)	2,524 (100%)
沒有強積金豁免 Non-MPF Exempted	342 (76%)	107 (24%)	449 (100%)
總數 Total	2,646 (89%)	327 (11%)	2,973 (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	238,561 (99%)	2,949 (1%)	241,510 (100%)
沒有強積金豁免 Non-MPF Exempted	33,998 (94%)	2,311 (6%)	36,309 (100%)
總數 Total	272,559 (98%)	5,260 (2%)	277,819 (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	14,308 (78%)	3,989 (22%)	18,297 (100%)
沒有強積金豁免 Non-MPF Exempted	920 (68%)	439 (32%)	1,359 (100%)
總數 Total	15,228 (77%)	4,428 (23%)	19,656 (100%)

B. 截至 2023 年 3 月 31 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 31 March 2023

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	2,524	449	2,973
豁免計劃 Exempted Schemes	171	258	429
總數 Total	2,695	707	3,402

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	1	1	2
總數 Total	1	1	2

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	45,788	2,241	102,570	134	148,358	2,375
(ii) 界定利益計劃 Defined Benefit Schemes	3,472	63	89,680	86	93,152	149
(iii) 總數 Total	49,260	2,304	192,250	220	241,510	2,524

(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	6,424	118	902	2	7,326	120
(ii) 界定利益計劃 Defined Benefit Schemes	98	2	0	0	98	2
(iii) 分項總數 Subtotal	6,522	120	902	2	7,424	122
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	6,413	218	16,890	96	23,303	314
(ii) 界定利益計劃 Defined Benefit Schemes	170	4	5,412	9	5,582	13
(iii) 分項總數 Subtotal	6,583	222	22,302	105	28,885	327
(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)	12,837	336	17,792	98	30,629	434
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	268	6	5,412	9	5,680	15
(iii) 總數 Total	13,105	342	23,204	107	36,309	449

(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	6,424	118	902	2	7,326	120
(ii) 界定利益計劃 Defined Benefit Schemes	98	2	0	0	98	2
(iii) 分項總數 Subtotal	6,522	120	902	2	7,424	122
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	52,201	2,459	119,460	230	171,661	2,689
(ii) 界定利益計劃 Defined Benefit Schemes	3,642	67	95,092	95	98,734	162
(iii) 分項總數 Subtotal	55,843	2,526	214,552	325	270,395	2,851
(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)	58,625	2,577	120,362	232	178,987	2,809
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,740	69	95,092	95	98,832	164
(iii) 總數 Total	62,365	2,646	215,454	327	277,819	2,973

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	2,926	2,219	8,760	132	11,686	2,351
(ii) 界定利益計劃 Defined Benefit Schemes	74	59	6,537	85	6,611	144
(iii) 總數 Total	3,000	2,278	15,297	217	18,297	2,495

(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	39	118	21	2	60	120
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	39	120	21	2	60	122
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	315	211	871	90	1,186	301
(ii) 界定利益計劃 Defined Benefit Schemes	4	4	109	9	113	13
(iii) 分項總數 Subtotal	319	215	980	99	1,299	314
(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)	354	329	892	92	1,246	421
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4	6	109	9	113	15
(iii) 總數 Total	358	335	1,001	101	1,359	436

(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	39	118	21	2	60	120
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	39	120	21	2	60	122
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,241	2,430	9,631	222	12,872	2,652
(ii) 界定利益計劃 Defined Benefit Schemes	78	63	6,646	94	6,724	157
(iii) 分項總數 Subtotal	3,319	2,493	16,277	316	19,596	2,809
(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)	3,280	2,548	9,652	224	12,932	2,772
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	78	65	6,646	94	6,724	159
(iii) 總數 Total	3,358	2,613	16,298	318	19,656	2,931

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	48,982	2,219	163,035	132	212,017	2,351
(ii) 界定利益計劃 Defined Benefit Schemes	2,962	59	111,902	85	114,864	144
(iii) 總數 Total	51,944	2,278	274,937	217	326,881	2,495

(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	735	118	377	2	1,112	120
(ii) 界定利益計劃 Defined Benefit Schemes	104	2	0	0	104	2
(iii) 分項總數 Subtotal	839	120	377	2	1,216	122
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,216	211	9,715	90	11,931	301
(ii) 界定利益計劃 Defined Benefit Schemes	90	4	3,764	9	3,854	13
(iii) 分項總數 Subtotal	2,306	215	13,479	99	15,785	314
(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)	2,951	329	10,092	92	13,043	421
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	194	6	3,764	9	3,958	15
(iii) 總數 Total	3,145	335	13,856	101	17,001	436

(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	735	118	377	2	1,112	120
(ii) 界定利益計劃 Defined Benefit Schemes	104	2	0	0	104	2
(iii) 分項總數 Subtotal	839	120	377	2	1,216	122
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	51,198	2,430	172,750	222	223,948	2,652
(ii) 界定利益計劃 Defined Benefit Schemes	3,052	63	115,666	94	118,718	157
(iii) 分項總數 Subtotal	54,250	2,493	288,416	316	342,666	2,809
(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)	51,933	2,548	173,127	224	225,060	2,772
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,156	65	115,666	94	118,822	159
(iii) 總數 Total	55,089	2,613	288,793	318	343,882	2,931

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	6	13	87
50 - < 100	6	12	438
100 - < 500	8	176	2,082
500 - < 1,000	5	137	3,460
1,000 - < 1,500	4	236	4,352
1,500 - < 2,000	1	25	1,908
>= 2,000	6	1,679	39,617
總數 Total	36	2,278	51,944

(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	37	79
50 - < 100	1	4	6
100 - < 500	8	113	947
500 - < 1,000	4	42	747
1,000 - < 1,500	4	15	169
1,500 - < 2,000	1	4	22
>= 2,000	6	120	1,175
總數 Total	36	335	3,145

(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	17	50	166
50 - < 100	6	16	444
100 - < 500	10	289	3,029
500 - < 1,000	6	179	4,207
1,000 - < 1,500	4	251	4,521
1,500 - < 2,000	1	29	1,930
>= 2,000	6	1,799	40,792
總數 Total	50	2,613	55,089

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	15	17
5 - < 10	8	55
10 - < 20	14	208
20 - < 30	10	242
30 - < 40	8	281
40 - < 50	9	413
50 - < 60	6	333
60 - < 70	5	323
70 - < 80	9	670
80 - < 100	7	597
>= 100	126	271,798
總數 Total	217	274,937

(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	23	40
5 - < 10	14	109
10 - < 20	18	247
20 - < 30	6	161
30 - < 40	3	103
40 - < 50	5	225
50 - < 60	2	110
60 - < 70	1	61
70 - < 80	1	80
80 - < 100	4	366
>= 100	24	12,354
總數 Total	101	13,856

(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	38	57
5 - < 10	22	164
10 - < 20	32	455
20 - < 30	16	403
30 - < 40	11	384
40 - < 50	14	638
50 - < 60	8	443
60 - < 70	6	384
70 - < 80	10	750
80 - < 100	11	963
>= 100	150	284,152
總數 Total	318	288,793

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	258	108
1 - < 2	276	416
2 - < 10	929	4,605
10 - < 20	382	5,336
20 - < 30	153	3,710
30 - < 50	137	5,362
50 - < 100	141	9,890
>=100	219	297,454
總數 Total	2,495	326,881

(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	110	39
1 - < 2	72	106
2 - < 10	128	606
10 - < 20	47	667
20 - < 30	16	404
30 - < 50	18	687
50 - < 100	15	1,129
>=100	30	13,363
總數 Total	436	17,001

(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	368	147
1 - < 2	348	522
2 - < 10	1,057	5,211
10 - < 20	429	6,003
20 - < 30	169	4,114
30 - < 50	155	6,049
50 - < 100	156	11,019
>=100	249	310,817
總數 Total	2,931	343,882

註：統計數字乃根據截至 2023 年 3 月 31 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 31 March 2023 in respect of registered schemes.