

職業退休計劃統計數字

ORSO SCHEMES STATISTICS

統計數字

Statistics

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Statistics on ORSO Schemes as at 31 December 2024

A. 職業退休計劃統計數字概要

ORSO Schemes Statistical Highlights

截至2024年12月31日，總共有3,123個職業退休計劃，包括2,734個職業退休註冊計劃及389個職業退休豁免計劃。在這3,123個職業退休計劃中，有2,481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 December 2024, there were 3,123 ORSO schemes, comprising of 2,734 ORSO registered schemes and 389 ORSO exempted schemes. Out of these 3,123 ORSO schemes 2,481 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	2,277 (92%)	204 (8%)	2,481 (100%)
沒有強積金豁免 Non-MPF Exempted	544 (85%)	98 (15%)	642 (100%)
總數 Total	2,821 (90%)	302 (10%)	3,123 (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%)	2,400 (96%)	66 (3%)	2,481 (100%)
沒有強積金豁免 Non-MPF Exempted	146 (23%)	456 (71%)	40 (6%)	642 (100%)
總數 Total	161 (5%)	2,856 (91%)	106 (4%)	3,123 (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	2,324 (94%)	157 (6%)	2,481 (100%)
沒有強積金豁免 Non-MPF Exempted	439 (68%)	203 (32%)	642 (100%)
總數 Total	2,763 (88%)	360 (12%)	3,123 (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	2,118 (91%)	205 (9%)	2,323 (100%)
沒有強積金豁免 Non-MPF Exempted	311 (76%)	100 (24%)	411 (100%)
總數 Total	2,429 (89%)	305 (11%)	2,734 (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	219,278 (98%)	3,352 (2%)	222,630 (100%)
沒有強積金豁免 Non-MPF Exempted	34,129 (95%)	1,851 (5%)	35,980 (100%)
總數 Total	253,407 (98%)	5,203 (2%)	258,610 (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	14,881 (79%)	3,988 (21%)	18,869 (100%)
沒有強積金豁免 Non-MPF Exempted	1,068 (69%)	482 (31%)	1,550 (100%)
總數 Total	15,949 (78%)	4,470 (22%)	20,419 (100%)

B. 截至 2024 年 12 月 31 日的 職業退休計劃統計數字
Statistics on ORSO Schemes as at 31 December 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	2,323	411	2,734
豁免計劃 Exempted Schemes	158	231	389
總數 Total	2,481	642	3,123

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	0	0	0
總數 Total	0	0	0

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	39,779	2,059	97,068	127	136,847	2,186
(ii) 界定利益計劃 Defined Benefit Schemes	3,138	59	82,645	78	85,783	137
(iii) 總數 Total	42,917	2,118	179,713	205	222,630	2,323

(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	6,268	109	1,042	1	7,310	110
(ii) 界定利益計劃 Defined Benefit Schemes	64	2	0	0	64	2
(iii) 分項總數 Subtotal	6,332	111	1,042	1	7,374	112
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	5,716	198	16,723	89	22,439	287
(ii) 界定利益計劃 Defined Benefit Schemes	138	2	6,029	10	6,167	12
(iii) 分項總數 Subtotal	5,854	200	22,752	99	28,606	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)	11,984	307	17,765	90	29,749	397
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	202	4	6,029	10	6,231	14
(iii) 總數 Total	12,186	311	23,794	100	35,980	411

(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	6,268	109	1,042	1	7,310	110
(ii) 界定利益計劃 Defined Benefit Schemes	64	2	0	0	64	2
(iii) 分項總數 Subtotal	6,332	111	1,042	1	7,374	112
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	45,495	2,257	113,791	216	159,286	2,473
(ii) 界定利益計劃 Defined Benefit Schemes	3,276	61	88,674	88	91,950	149
(iii) 分項總數 Subtotal	48,771	2,318	202,465	304	251,236	2,622
(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)	51,763	2,366	114,833	217	166,596	2,583
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,340	63	88,674	88	92,014	151
(iii) 總數 Total	55,103	2,429	203,507	305	258,610	2,734

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	2,781	2,054	8,633	127	11,414	2,181
(ii) 界定利益計劃 Defined Benefit Schemes	299	55	7,156	77	7,455	132
(iii) 總數 Total	3,080	2,109	15,789	204	18,869	2,313

(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	109	17	1	57	110
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	40	111	17	1	57	112
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	302	197	1,041	87	1,343	284
(ii) 界定利益計劃 Defined Benefit Schemes	1	2	149	9	150	11
(iii) 分項總數 Subtotal	303	199	1,190	96	1,493	295
(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)	342	306	1,058	88	1,400	394
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	1	4	149	9	150	13
(iii) 總數 Total	343	310	1,207	97	1,550	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	
	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	109	17	1	57	110
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	40	111	17	1	57	112
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	3,083	2,251	9,674	214	12,757	2,465
(ii) 界定利益計劃 Defined Benefit Schemes	300	57	7,305	86	7,605	143
(iii) 分項總數 Subtotal	3,383	2,308	16,979	300	20,362	2,608
(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)	3,123	2,360	9,691	215	12,814	2,575
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	300	59	7,305	86	7,605	145
(iii) 總數 Total	3,423	2,419	16,996	301	20,419	2,720

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	41,416	2,054	140,716	127	182,132	2,181
(ii) 界定利益計劃 Defined Benefit Schemes	4,019	55	90,471	77	94,490	132
(iii) 總數 Total	45,435	2,109	231,187	204	276,622	2,313

(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	665	109	294	1	959	110
(ii) 界定利益計劃 Defined Benefit Schemes	73	2	0	0	73	2
(iii) 分項總數 Subtotal	738	111	294	1	1,032	112
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	2,337	197	9,787	87	12,124	284
(ii) 界定利益計劃 Defined Benefit Schemes	82	2	3,422	9	3,504	11
(iii) 分項總數 Subtotal	2,419	199	13,209	96	15,628	295
(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)	3,002	306	10,081	88	13,083	394
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	155	4	3,422	9	3,577	13
(iii) 總數 Total	3,157	310	13,503	97	16,660	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	
	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	665	109	294	1	959	110
(ii) 界定利益計劃 Defined Benefit Schemes	73	2	0	0	73	2
(iii) 分項總數 Subtotal	738	111	294	1	1,032	112
(B) 受信託所管限 Governed by Trust						
(i) 界定供款計劃 Defined Contribution Schemes	43,753	2,251	150,503	214	194,256	2,465
(ii) 界定利益計劃 Defined Benefit Schemes	4,101	57	93,893	86	97,994	143
(iii) 分項總數 Subtotal	47,854	2,308	244,396	300	292,252	2,608
(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)	44,418	2,360	150,797	215	195,215	2,575
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,174	59	93,893	86	98,067	145
(iii) 總數 Total	48,592	2,419	244,690	301	293,282	2,720

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	22	201
50 - < 100	2	4	133
100 - < 500	10	162	2,386
500 - < 1,000	7	287	5,292
1,000 - < 1,500	1	57	1,106
1,500 - < 2,000	2	132	3,360
>= 2,000	5	1,445	32,957
總數 Total	35	2,109	45,435

(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	30	64
50 - < 100	0	0	0
100 - < 500	8	109	846
500 - < 1,000	7	54	1,178
1,000 - < 1,500	1	5	4
1,500 - < 2,000	2	38	200
>= 2,000	5	74	865
總數 Total	35	310	3,157

(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	52	265
50 - < 100	2	4	133
100 - < 500	12	271	3,232
500 - < 1,000	8	341	6,470
1,000 - < 1,500	1	62	1,110
1,500 - < 2,000	2	170	3,560
>= 2,000	5	1,519	33,822
總數 Total	49	2,419	48,592

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	19	23
5 - < 10	7	56
10 - < 20	15	221
20 - < 30	6	149
30 - < 40	12	411
40 - < 50	7	318
50 - < 60	6	347
60 - < 70	5	328
70 - < 80	9	670
80 - < 100	7	641
>= 100	111	228,023
總數 Total	204	231,187

(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	18	39
5 - < 10	16	127
10 - < 20	16	234
20 - < 30	10	251
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	12,208
總數 Total	97	13,503

(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	37	62
5 - < 10	23	183
10 - < 20	31	455
20 - < 30	16	400
30 - < 40	15	512
40 - < 50	9	401
50 - < 60	7	398
60 - < 70	7	463
70 - < 80	9	670
80 - < 100	10	915
>= 100	137	240,231
總數 Total	301	244,690

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	266	108
1 - < 2	289	434
2 - < 10	865	4,303
10 - < 20	327	4,659
20 - < 30	133	3,306
30 - < 50	121	4,671
50 - < 100	118	8,097
>=100	194	251,044
總數 Total	2,313	276,622

(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	108	40
1 - < 2	64	92
2 - < 10	113	552
10 - < 20	43	619
20 - < 30	21	519
30 - < 50	13	479
50 - < 100	13	899
>=100	32	13,460
總數 Total	407	16,660

(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	374	148
1 - < 2	353	526
2 - < 10	978	4,855
10 - < 20	370	5,278
20 - < 30	154	3,825
30 - < 50	134	5,150
50 - < 100	131	8,996
>=100	226	264,504
總數 Total	2,720	293,282

註：統計數字乃根據截至2024年12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 December 2024 in respect of registered schemes.