

東亞（強積金）行業計劃 – 僱主 – 付款結算書 / 供款表格（日薪制臨時僱員） (TR199 (03/2016))

強積金行業計劃的最新供款計算方法及標準

強積金供款的最高有關入息水平修訂已獲立法會通過，由現時每月港幣25,000元修訂為港幣30,000元，於2014年6月1日起生效。強積金行業計劃下的所有臨時僱員(包括每日支薪及非每日支薪)及其僱主，須按照下列劃一新供款標準計算供款，其已反映最高有關入息水平的新修訂：

日薪 (港幣)		僱主強制性供款 (港幣)	僱員強制性供款 (港幣)	日薪 (港幣)		僱主強制性供款 (港幣)	僱員強制性供款 (港幣)
(1)	低於280元	10元	無須供款	(6)	650元至低於750元	35元	35元
(2)	280元至低於350元	15元	15元	2014年6月1日起生效的修訂			
(3)	350元至低於450元	20元	20元	(7)	750元至低於850元	40元	40元
(4)	450元至低於550元	25元	25元	(8)	850元至低於950元	45元	45元
(5)	550元至低於650元	30元	30元	(9)	950元或以上	50元	50元

如臨時僱員屬日薪制，僱主請填寫新表格**僱主 – 付款結算書 / 供款表格（日薪制臨時僱員） (TR199 (03/2016))**。

解說例子

陳大文為一名屬行業計劃成員的建造業臨時僱員，正在為一位地盤判頭僱主工作，其日薪為港幣1,200元，半日薪金港幣600元，超時工作薪金每小時港幣300元；糧期為1星期，即每星期支薪1次。他在2014年8月11日至17日的一星期中實際工作5天半，及於2014年8月16日加班1小時。

工作日期	僱員(陳大文) 實際支取的工資 (港幣)	於新供款標準中所屬日薪組別 (港幣)	僱主 強制性供款 (港幣)	僱員 強制性供款 (港幣)
11/08/2014	1,200元	950元或以上	50元	50元
12/08/2014	1,200元	950元或以上	50元	50元
13/08/2014	1,200元	950元或以上	50元	50元
14/08/2014	1,200元	950元或以上	50元	50元
15/08/2014	600元 (半個工作日 (半工))	550元至低於650元	30元	30元
16/08/2014	1,500元 (1,200元 + 300元) (完整工作日 (整工) + 超時工作)	950元或以上	50元	50元
17/08/2014	(沒有工作)	-	無須供款	無須供款

示範：

填寫東亞（強積金）行業計劃 僱主 – 付款結算書 / 供款表格 （日薪制臨時僱員） (TR199 (03/2016)) 第二部分供款資料

完整工作日 (整工)

半個工作日 (半工)

完整工作日 (整工) 及超時津貼

BEA (MPF) Industry Scheme
東亞（強積金）行業計劃

Employer – Remittance Statement / Contribution Form
(Daily-Rated Casual Employee)
僱主 – 付款結算書 / 供款表格 (日薪制臨時僱員)

(i) This Form must be completed by Employer. Please use BLOCK LETTERS for completion and “*” where applicable.
(ii) 本表格必須由僱主填寫。請以正楷填寫並在適當之方格內加上“*”號。
(iii) Upon completion of this Form, please return to BEA branch or mail to MPF Administration Centre, 32nd Floor, BEA Tower, Millennium City 5, 418 Kwun Tong Road, Kowloon, Hong Kong.
(iv) 填寫本表格後，請交回東亞銀行分行，或寄回：香港九龍彌敦道418號新紀之城五期東亞銀行中心32樓 - 強制性公積金行政中心。
(v) For contribution periods starting from 1st June 2014, contributions are calculated according to the contribution scale below.
(vi) 自2014年6月1日起開始的供款期，供款將根據下列供款標準計算。

Daily Income 日薪	Employer's Mandatory Contribution 僱主強制性供款	Employee's Mandatory Contribution 僱員強制性供款	Daily Income 日薪	Employer's Mandatory Contribution 僱主強制性供款	Employee's Mandatory Contribution 僱員強制性供款
(1) Less than \$280 低於280元	\$10	Not required 無須供款	(6) \$650 to less than \$750 650元至低於750元	\$35	\$35
(2) \$280 to less than \$350 280元至低於350元	\$15	\$15	(7) \$750 to less than \$850 750元至低於850元	\$40	\$40
(3) \$350 to less than \$450 350元至低於450元	\$20	\$20	(8) \$850 to less than \$950 850元至低於950元	\$45	\$45
(4) \$450 to less than \$550 450元至低於550元	\$25	\$25	(9) \$950 or more 950元或以上	\$50	\$50
(5) \$550 to less than \$650 550元至低於650元	\$30	\$30			

Illustrative Example:
Chau Tai Man, a casual employee in the construction industry who has joined an Industry Scheme, is now being employed by a contractor of a construction site. His income is HK\$1,200 per day, and HK\$300 per half day. Overtime is paid at HK\$300 per hour. He works period of one week, meaning that he is paid on a weekly basis.
陳大文為一名屬行業計劃成員的建造業臨時僱員，正在為一位地盤判頭僱主工作。其日薪金為港幣1,200元，半日薪金港幣600元，超時工作薪金每小時港幣300元，糧期為1星期，即每星期支薪1次。

For Part II, Chau Tai Man's contribution is calculated as follows:
陳大文於供款期的供款資料

Sample 例子		Contribution Period: 11/08/2014 to 17/08/2014 供款期: 11/08/2014 至 17/08/2014					
Single 例子	Name of Employee 僱員姓名	HKD Card No. or MPF Account No. 僱員身份證號碼或強積金戶口編號	No. of Working Day 工作日期	Daily Income 日薪	Employer's Mandatory Contribution 僱主強制性供款	Employee's Mandatory Contribution 僱員強制性供款	Total Contribution 雙方合共供款
working day (全日工作)	CHAU TAI MAN 陳大文	0150000123456	4	\$1,200	\$200 (\$50 x 4 working day) (\$50 x 4 個工作日)	\$200 (\$50 x 4 working day) (\$50 x 4 個工作日)	\$400
half working day (半日工作)	CHAU TAI MAN 陳大文	0150000123456	1	\$600	\$30 (\$30 x 1 working day) (\$30 x 1 個工作日)	\$30 (\$30 x 1 working day) (\$30 x 1 個工作日)	\$60
whole working day with overtime (全日工作並超時津貼)	CHAU TAI MAN 陳大文	0150000123456	1	\$1,500 (\$1,200 + \$300)	\$50 (\$50 x 1 working day) (\$50 x 1 個工作日)	\$50 (\$50 x 1 working day) (\$50 x 1 個工作日)	\$100

Part I Details of Employer 第一部分 僱主資料

Name of Employer 僱主名稱: _____ Contribution Period (dd/mm/yyyy) 供款期 (日/月/年): _____
 Contact Person 聯絡人: _____ Telephone No. 電話號碼: _____ From: 由: _____ To: 至: _____

BEA (MPF) Industry Scheme No. 東亞（強積金）行業計劃編號: **E A I** _____

Website: www.khbea.com Email: BEAMPF@khbea.com BEA (MPF) Hotline 東亞（強積金）熱線: 2211 1777 Fax No. 傳真號碼: 3608 6003
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示範 1

完整工作日 (整工)

日薪為港幣1,200元的日子 (8月11日至14日，共**4個完整工作日 (4整工)**)，屬於「港幣950元或以上」的入息組別。

僱主及僱員各須作出**每日港幣50元**的強積金供款，該4日即為港幣200元。

雙方合共供款港幣400元。

以下的計算方法並不正確：

港幣40元 x 4個完整工作日

(不應使用舊有入息組別)

Part II 第二部分		Details of Contributions 供款資料				
Name of Employee ^{Note 1} 僱員姓名 ^{註1}	HKID Card No. or MPF Account No. 香港身份證號碼或強積金戶口編號	No. of Working Days ^{Note 2} 工作 日數 ^{註2}	Daily Income (HKD) 日薪 (港幣)	Employer's Mandatory Contribution ^{Note 3} (HKD) 僱主強制性供款 ^{註3} (港幣)	Employee's Mandatory Contribution ^{Note 3} (HKD) 僱員強制性供款 ^{註3} (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
陳大文	0150000123456	4	\$1,200	\$200 (\$50 x 4個 工作日)	\$200 (\$50 x 4個 工作日)	\$400

其他示範

半個工作日 (半工)

完整工作日 (整工) 及超時津貼

示範 2

半個工作日 (半工)

日薪為港幣600元的日子（8月15日，半個工作日（半工）），屬於「港幣550元至低於650元」的入息組別。

僱主及僱員各須作出每日港幣30元的強積金供款，該日即為港幣30元。

雙方合共供款港幣60元。

以下的計算方法並不正確：

完整工作日的每日供款額 (港幣50元) ÷ 2

Part II 第二部分		Details of Contributions 供款資料				
Name of Employee ^{Note 1} 僱員姓名 ^{註1}	HKID Card No. or MPF Account No. 香港身份證號碼或 強積金戶口編號	No. of Working Days ^{Note 2} 工作 日數 ^{註2}	Daily Income (HKD) 日薪 (港幣)	Employer's Mandatory Contribution ^{Note 3} (HKD) 僱主強制性供款 ^{註3} (港幣)	Employee's Mandatory Contribution ^{Note 3} (HKD) 僱員強制性供款 ^{註3} (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
陳大文	0150000123456	1	\$600	\$30 (\$30 x 1個 工作日)	\$30 (\$30 x 1個 工作日)	\$60

其他示範

完整工作日 (整工)

完整工作日 (整工) 及超時津貼

示範 3

完整工作日 (整工) 及超時津貼

日薪為港幣1,500元的日子 (8月16日, **1個完整工作日 (1整工)** 加**1小時超時工作**)，屬於「港幣950元或以上」的入息組別。

僱主及僱員各須作出**每日港幣50元**的強積金供款，該日即為港幣50元。

雙方合共供款港幣100元。

以下的計算方法並不正確：

完整工作日的每日供款額 (港幣50元) + 超時工作薪金供款額 (港幣15元)

Part II 第二部分		Details of Contributions 供款資料				
Name of Employee ^{Note 1} 僱員姓名 ^{註1}	HKID Card No. or MPF Account No. 香港身份證號碼或強積金戶口編號	No. of Working Days ^{Note 2} 工作日數 ^{註2}	Daily Income (HKD) 日薪 (港幣)	Employer's Mandatory Contribution ^{Note 3} (HKD) 僱主強制性供款 ^{註3} (港幣)	Employee's Mandatory Contribution ^{Note 3} (HKD) 僱員強制性供款 ^{註3} (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
陳大文	0150000123456	1	\$1,500 (\$1,200 + \$300) (日薪+超時津貼)	\$50 (\$50 x 1個 工作日)	\$50 (\$50 x 1個 工作日)	\$100

其他示範

完整工作日 (整工)

半個工作日 (半工)

BEA (MPF) Industry Scheme - Employer – Remittance Statement / Contribution Form (Daily-Rated Casual Employee) (TR199 (03/2016))

Industry Scheme New Contribution Calculation Method and Scale

The Legislative Council has passed an amendment of the maximum level of relevant income for Mandatory Provident Fund (“MPF”) contributions from the original level of HK\$25,000 to **HK\$30,000 per month, effective 1st June, 2014**. Casual employees (both daily-paid and non-daily paid) and their employers under the MPF Industry Scheme should refer to the following unified contribution scale, taking into account the new maximum level of relevant income, for calculating MPF contributions:

Daily Income (HK\$)		Employer's Mandatory Contribution (HK\$)	Employee's Mandatory Contribution (HK\$)	Daily Income (HK\$)		Employer's Mandatory Contribution (HK\$)	Employee's Mandatory Contribution (HK\$)
(1)	Less than \$280	\$10	Not required	(6)	\$650 to less than \$750	\$35	\$35
(2)	\$280 to less than \$350	\$15	\$15	Amendments effective 1st June, 2014			
(3)	\$350 to less than \$450	\$20	\$20	(7)	\$750 to less than \$850	\$40	\$40
(4)	\$450 to less than \$550	\$25	\$25	(8)	\$850 to less than \$950	\$45	\$45
(5)	\$550 to less than \$650	\$30	\$30	(9)	\$950 or more	\$50	\$50

If a casual employee is **daily-rated**, the **employer** should fill in the new form **Employer – Remittance Statement / Contribution Form (Daily-Rated Casual Employee) (TR199 (03/2016))**.

Illustrative Example

Chan Tai Man, a casual employee in the construction industry who has joined an Industry Scheme, is now being employed by a contractor of a construction site. His income is HK\$1,200 per day, and HK\$600 per half day. Overtime is paid at HK\$300 per hour. His wage period is one week, meaning that he is paid on a weekly basis. He has worked 5.5 days and one hour of overtime on 16th August, 2014, in the week from 11th to 17th August, 2014.

Date(s) Worked	Actual Income Received by the Employee (Chan Tai Man) (HK\$)	Applicable Income Band under New Contribution Scale (HK\$)	Employer's Mandatory Contribution (HK\$)	Employee's Mandatory Contribution (HK\$)
11/08/2014	\$1,200	\$950 or more	\$50	\$50
12/08/2014	\$1,200	\$950 or more	\$50	\$50
13/08/2014	\$1,200	\$950 or more	\$50	\$50
14/08/2014	\$1,200	\$950 or more	\$50	\$50
15/08/2014	\$600 (Half working day)	\$550 to less than \$650	\$30	\$30
16/08/2014	\$1,500 (\$1,200 + \$300) (Whole working day + Overtime)	\$950 or more	\$50	\$50
17/08/2014	(No work)	-	Not required	Not required

Demonstration:

Completing the BEA (MPF) Industry Scheme Employer – Remittance Statement / Contribution Form (Daily-Rated Casual Employee) (TR199 (03/2016)) Part II Details of Contributions



BEA (MPF) Industry Scheme
東亞(強積金)行業計劃

Employer – Remittance Statement / Contribution Form (Daily-Rated Casual Employee)
僱主 – 付款結算書 / 供款表格 (日薪制臨時僱員)

(i) This Form must be completed by Employer. Please use BLOCK LETTERS for completion and “*” where applicable.
(ii) Upon completion of this Form, please return to BEA branch or mail to MPF Administration Centre, 32nd Floor, BEA Tower, Millennium City 5, 418 Kwun Tong Road, Kowloon, Hong Kong.
(iii) 供款表格必須由僱主填寫。請以正楷填寫並在適當之處加上“*”號。
(iv) 填妥表格後，請交回東亞銀行分行，或寄回：香港九龍彌敦道418號新紀元城市廣場32樓-強制性公積金行政中心。
(v) For contribution periods starting from 1st June, 2014, contributions are calculated according to the contribution scale below.
自2014年6月1日起開始的供款期，供款須根據下列供款標準計算。

Daily Income (HK\$)	Employer's Mandatory Contribution (HK\$)	Employee's Mandatory Contribution (HK\$)	Daily Income (HK\$)	Employer's Mandatory Contribution (HK\$)	Employee's Mandatory Contribution (HK\$)
(1) Less than \$280 低於280元	\$10	Not required 無須供款	(6) \$650 to less than \$750 650元至低於750元	\$35	\$35
(2) \$280 to less than \$350 280元至低於350元	\$15	\$15	(7) \$750 to less than \$850 750元至低於850元	\$40	\$40
(3) \$350 to less than \$450 350元至低於450元	\$20	\$20	(8) \$850 to less than \$950 850元至低於950元	\$45	\$45
(4) \$450 to less than \$550 450元至低於550元	\$25	\$25	(9) \$950 or more 950元或以上	\$50	\$50
(5) \$550 to less than \$650 550元至低於650元	\$30	\$30			

Illustrative Example:
Chan Tai Man, a casual employee in the construction industry who has joined an Industry Scheme, is now being employed by a contractor of a construction site. His income is HK\$1,200 per day, and HK\$600 per half day. Overtime is paid at HK\$300 per hour. His wage period is one week, meaning that he is paid on a weekly basis.
Chan Tai Man 是一名建築行業計劃成員，正在一家建築公司擔任臨時工作。其日薪為1,200元，半日薪為600元。超時工作每小時獲酬300元。其獲薪週期為一週，即每週獲薪一次。

For Part II, Chan Tai Man's contribution is calculated as follows:
在第二部分，Chan Tai Man 的供款計算如下：

Sample (Sample)		Name of Employee (僱員姓名)	HKID Card No. or MPF Account No. (僱員身份證號碼或供款戶口號碼)	No. of Working Days (工作天數)	Daily Income (日薪)	Employer's Mandatory Contribution (HK\$) (僱主強制性供款)	Employee's Mandatory Contribution (HK\$) (僱員強制性供款)	Total Contribution (HK\$) (總供款)
Whole working day (全日工作)	CHAN TAI MAN 陳太文	0150000123456	4	\$1,200	\$50	\$50	\$100	
Half working day (半日工作)	CHAN TAI MAN 陳太文	0150000123456	1	\$600	\$30	\$30	\$60	
Working day with overtime allowance (全日工作+超時獲酬)	CHAN TAI MAN 陳太文	0150000123456	1	\$1,500 (\$1,200 + \$300)	\$50	\$50	\$100	

Part I Details of Employer
第一部份 僱主資料

Name of Employer (僱主名稱): _____
Contact Person (聯絡人): _____ Telephone No. (電話號碼): _____
Contribution Period (供款期) (日/月/年): From: ____/____/____ To: ____/____/____

BEA (MPF) Industry Scheme No.
東亞(強積金)行業計劃編號

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Website (網址): www.hk-bea.com Email (電郵): BEAMFF@hk-bea.com BEA (MPF) Hotline (東亞(強積金)熱線): 2211 1777 Fax No. (傳真號碼): 3608 6003
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Demonstration 1

Whole working day

Days which have a daily income of HK\$1,200 (11th to 14th August, total **4 whole working days**) belong to the “HK\$950 or more” income band.

The employer and employee each have to make MPF contributions of **HK\$50 per day**, i.e. HK\$200 for these 4 days.

The total contribution is HK\$400.

The following calculation method is incorrect:

HK\$40 x 4 whole working days

(should not use the old contribution scale)

Part II 第二部分		Details of Contributions 供款資料				
Name of Employee ^{Note 1} 僱員姓名 ^{註1}	HKID Card No. or MPF Account No. 香港身份證號碼或強積金戶口編號	No. of Working Days ^{Note 2} 工作日數 ^{註2}	Daily Income (HKD) 日薪(港幣)	Employer's Mandatory Contribution ^{Note 3} (HKD) 僱主強制性供款 ^{註3} (港幣)	Employee's Mandatory Contribution ^{Note 3} (HKD) 僱員強制性供款 ^{註3} (港幣)	Total Contribution (HKD) 雙方合共供款(港幣)
CHAN TAI MAN	0150000123456	4	\$1,200	\$200 (\$50 x 4 working days)	\$200 (\$50 x 4 working days)	\$400

Other demonstrations

Half working day

Whole working day with overtime allowance

Demonstration 2

Half working day

Days which have a daily income of HK\$600 (15th August, a **half working day**) belong to the “HK\$550 to less than HK\$650” income band.

The employer and employee each have to make MPF contributions of **HK\$30 per day**, i.e. HK\$30 for this day.

The total contribution is HK\$60.

The following method is incorrect:

Whole working day daily contribution (HK\$50) ÷ 2

Part II 第二部分		Details of Contributions 供款資料				
Name of Employee ^{Note 1} 僱員姓名 ^{註1}	HKID Card No. or MPF Account No. 香港身份證號碼或強積金戶口編號	No. of Working Days ^{Note 2} 工作日數 ^{註2}	Daily Income (HKD) 日薪(港幣)	Employer's Mandatory Contribution ^{Note 3} (HKD) 僱主強制性供款 ^{註3} (港幣)	Employee's Mandatory Contribution ^{Note 3} (HKD) 僱員強制性供款 ^{註3} (港幣)	Total Contribution (HKD) 雙方合共供款(港幣)
CHAN TAI MAN	0150000123456	1	\$600	\$30 (\$30 x 1 working day)	\$30 (\$30 x 1 working day)	\$60

Other demonstrations

Whole working day

Whole working day with overtime allowance

Demonstration 3

Whole working day with overtime allowance

Days which have a daily income of HK\$1,500 (16th August total **1 whole working day plus 1 hour overtime work**) belong to the “HK\$950 or more” income band.

The employer and employee each have to make MPF contributions of **HK\$50 per day**, i.e. HK\$50 for this day.

The total contribution is HK\$100.

The following method is incorrect:

Whole working day daily contribution (HK\$50) + Contribution for overtime work (HK\$15)

Part II 第二部分		Details of Contributions 供款資料				
Name of Employee ^{Note 1} 僱員姓名 ^{註1}	HKID Card No. or MPF Account No. 香港身份證號碼或強積金戶口編號	No. of Working Days ^{Note 2} 工作日數 ^{註2}	Daily Income (HKD) 日薪(港幣)	Employer's Mandatory Contribution ^{Note 3} (HKD) 僱主強制性供款 ^{註3} (港幣)	Employee's Mandatory Contribution ^{Note 3} (HKD) 僱員強制性供款 ^{註3} (港幣)	Total Contribution (HKD) 雙方合共供款(港幣)
CHAN TAI MAN	0150000123456	1	\$1,500 (\$1,200 + \$300) (Daily income + overtime allowance)	\$50 (\$50 x 1 working day)	\$50 (\$50 x 1 working day)	\$100

Other demonstrations

Whole working day

Half working day