

# 東亞（強積金）行業計劃 – 僱主 – 付款結算書 / 供款表格（非日薪制臨時僱員） (TR64 (03/2016))

## 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	<b>2014年6月1日起生效的修訂</b>			
(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

如臨時僱員屬非日薪制，僱主須進行以下步驟填寫新表格僱主 – 付款結算書 / 供款表格（非日薪制臨時僱員） (TR64 (03/2016))：

1. 計算該僱員的平均日薪：

$$\text{平均日薪} = \frac{\text{糧期內實際賺取的收入}}{\text{糧期內實際工作日數}}$$

2. 查核新供款標準下平均日薪所屬的入息組別以確定適用的每日供款額

3. 計算在該糧期應支付的強積金供款總額：

$$\text{強積金供款總額} = \text{每日供款額} \times \text{糧期內的工作日數}$$

4. 填寫新表格僱主 – 付款結算書 / 供款表格（非日薪制臨時僱員） (TR64 (03/2016))。

## 解說例子

陳大文及陳小明為屬行業計劃成員的建造業臨時僱員，正在為同一位地盤判頭僱主工作，並以定額周薪計算工資。

### 示範：

填寫東亞（強積金）行業計劃  
僱主 – 付款結算書 / 供款表格  
（非日薪制臨時僱員） (TR64 (03/2016))  
第二部分供款資料

完整工作日 (整工)

完整工作日 (整工) 及半個工作日 (半工)

完整工作日 (整工)

在 2014 年 8 月的某一星期，陳大文工作了 5 天，薪金為港幣 5,000 元。

Part II 第二部分		Details of Contributions 供款資料					
No. 編號	Name of Employee <sup>Note 1</sup> 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	Relevant Income of Contribution Period (HKD) 供款期內有關 入息 (港幣)	No. of Working Days 工作日數	Employer's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱主強制性 供款 註2 (港幣)	Employee's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱員強制性 供款 註2 (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
1	陳大文	0150000123456	\$5,000	5	\$250 (\$50 x 5)	\$250 (\$50 x 5)	\$500

完整工作日 (整工) 及  
半個工作日 (半工)

在同一星期，陳小明工作了 3.5 天，薪金為港幣 2,100 元。

Part II 第二部分		Details of Contributions 供款資料					
No. 編號	Name of Employee <sup>Note 1</sup> 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	Relevant Income of Contribution Period (HKD) 供款期內有關 入息 (港幣)	No. of Working Days 工作日數	Employer's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱主強制性 供款 註2 (港幣)	Employee's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱員強制性 供款 註2 (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
2	陳小明	A123456(7)	\$2,100	3.5	\$105 (\$30 x 3.5)	\$105 (\$30 x 3.5)	\$210

# BEA (MPF) Industry Scheme - Employer – Remittance Statement / Contribution Form (Non-Daily-Rated Casual Employee) (TR64 (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 1<sup>st</sup> 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	<b>Amendments effective 1<sup>st</sup> June, 2014</b>			
(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 **non-daily-rated**, the **employer** should follow the steps below to fill in the new form **Employer – Remittance Statement / Contribution Form (Non-Daily-Rated Casual Employee) (TR64 (03/2016))**:

1. Calculate the employee’s average daily income:

$$\text{Average daily income} = \frac{\text{Actual income earned in a wage period}}{\text{No. of actual working days in the wage period}}$$

2. Check the average daily income against the corresponding income band under the new contribution scale to determine the applicable daily contribution amount.

3. Calculate the total MPF contributions payable for the wage period:

$$\text{Total MPF contribution amount} = \text{Daily contribution amount} \times \text{No. of actual working days in the wage period}$$

4. Fill in the new form **Employer – Remittance Statement / Contribution Form (Non-Daily-Rated Casual Employee) (TR64 (03/2016))**.

## Illustrative Example

Chan Tai Man and Chan Siu Ming, casual employees in the construction industry who have joined an Industry Scheme, are now being employed by the same contractor of a construction site. Their income is calculated based on fixed weekly salary.

### Demonstration:

### Completing the BEA (MPF) Industry Scheme Employer – Remittance Statement / Contribution Form (Non-Daily-Rated Casual Employee) (TR64 (03/2016))

#### Part II Details of Contributions

**Whole working day**

**Whole working day and half working day**

## Demonstration

### Whole working day

In a particular week during August, 2014, Chan Tai Man worked 5 days and was paid HK\$5,000.

Part II 第二部分		Details of Contributions 供款資料					
No. 編號	Name of Employee <sup>Note 1</sup> 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	Relevant Income of Contribution Period (HKD) 供款期內有關 入息 (港幣)	No. of Working Days 工作日數	Employer's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱主強制性 供款 註2 (港幣)	Employee's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱員強制性 供款 註2 (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
1	CHAN TAI MAN	0150000123456	\$5,000	5	\$250 (\$50 x 5)	\$250 (\$50 x 5)	\$500

### Whole working day and Half working day

In the same week, Chan Siu Ming worked 3.5 days and was paid HK\$2,100.

Part II 第二部分		Details of Contributions 供款資料					
No. 編號	Name of Employee <sup>Note 1</sup> 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	Relevant Income of Contribution Period (HKD) 供款期內有關 入息 (港幣)	No. of Working Days 工作日數	Employer's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱主強制性 供款 註2 (港幣)	Employee's Mandatory Contribution <sup>Note 2</sup> (HKD) 僱員強制性 供款 註2 (港幣)	Total Contribution (HKD) 雙方合共供款 (港幣)
2	CHAN SIU MING	A123456(7)	\$2,100	3.5	\$105 (\$30 x 3.5)	\$105 (\$30 x 3.5)	\$210