

## Information from MPFA



### MPF covers part-time employees

Many employers would hire part-time employees to meet their business development needs or to provide temporary support during busy festive seasons. Do employers need to enrol part-time employees in MPF schemes?



Both full-time and part-time employees are covered under the MPF System. Except for exempt persons, employees aged between 18 and 64 who have been employed for a continuous period of 60 days or more, their employers are required to enrol them into an MPF scheme and make contributions. It's important to note that "60 days" refers to the number of days the employment relationship remains in effect, not the actual number of working days.

The calculation of MPF contributions for part-time employee is the same as for that of full-time employees. It is based on the employee's monthly relevant income. For example, if an employer employs a part-time staff at a pop-up store starting from 5 January working for two days a week. His employer must make MPF contributions once the staff's employment period reaches 60 days (i.e. by 5 March). If the staff's monthly income is below the minimum relevant income level of \$7,100, he does not have to make employee mandatory contributions, but his employer must still contribute 5% of the staff's relevant income.

Some part-time employees may be paid daily, weekly or bi-weekly instead of monthly. In these cases, employers must calculate the minimum and maximum relevant income levels of the wage period based on the daily minimum and maximum relevant income levels of \$280 and \$1,000, respectively, so that they can determine the appropriate contribution amounts.

If an employee's continuous employment period is less than 60 days, the employer is not required to make contributions. Once the 60th day is reached, however, the employer must enrol the employee in an MPF scheme and submit the first contribution on or before the 10th day of the month following the month in which the employee reached 60 days of employment.

To continue with the above example, if the employment starts on 5 January, his 60th day of employment will be 5 March. Since March is the contribution period, the employer must make a lump-sum payment covering contributions for January, February and March on or before 10 April.

While employers are busy pursuing their business goals, they should always remember to fulfil their responsibilities and make timely MPF contributions for their employees.

## Information from MPFA



## MPF Seminar for Employers by MPFA

The Mandatory Provident Fund Schemes Authority (MPFA) held the free seminars exclusively for employers in past October and December. And MPFA will hold additional session in coming March. The seminar aim to help employers understand the MPF requirements and administrative procedures, all employers are cordially invited to register! Details of the seminar are as follows:

Seminar Details	
<b>Date:</b>	26 <sup>th</sup> March, 2026 (Thu)
<b>Time:</b>	3:30 p.m. – 5:30 p.m.
<b>Language:</b>	Cantonese
<b>Mode:</b>	Online Seminar (Zoom)
<b>Key Topics:</b>	<ul style="list-style-type: none"><li>✓ MPF registration, contributions, and general administrative guidelines</li><li>✓ Important notes on MPF contribution surcharges</li><li>✓ Practical tips to avoid legal pitfalls</li><li>✓ MPFA enforcement actions and FAQs</li></ul>
<b>Registration Links and QR codes:</b> <i>(available in Chinese only)</i>	<p><a href="#">26<sup>th</sup> March, 2026 (Thu)</a></p> 

Click [here](#) to view the Seminar Leaflet (available in Chinese only) for details. For enquiries, please contact MPFA hotline at +852 2292 1308.

### Please Note:

1. Registration is on a first-come, first-served basis
2. Deadline: 7 working days before the seminar
3. After registration closes, the MPFA will notify applicants of their registration status and seminar details via fax or email