

# e-MPF Tips

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## Common terms 常用詞彙

### 1. Relevant Income 有關入息

In relation to a relevant employee, any wages, salary, leave pay, fee, commission, bonus, gratuity, perquisite or allowance, expressed in monetary terms, paid or payable by an employer (directly or indirectly) to that relevant employee in consideration of his employment under that contract, but not including severance payments or long service payments under the Employment Ordinance (Chapter 57, Laws of Hong Kong).

就有關僱員而言，指由或須由有關僱主作為該僱員在該合約下的僱用的代價而（直接或間接）支付予該僱員，並以金錢形式表示的任何工資、薪金、假期津貼、費用、佣金、花紅、獎金、合約酬金、賞錢或津貼，但不包括《僱傭條例》（香港法例第57章）下的遣散費或長期服務金。

Source 資料來源: <http://www.mpfa.org.hk>

### 2. Basic Salary 基本工資(底薪)

It is the amount paid to an employee before any extras are added or taken off, such as reductions because of salary sacrifice schemes or an increase due to overtime or a bonus.

基本工資是在任何額外增加或減少任何額外費用之前支付給僱員的金額，例如由於退休計劃供款而減少；或由於加班、獎金花紅而增加的項目。

### 3. Contribution surcharge 供款附加費

A late charge imposed on employers or self-employed persons who fail to pay mandatory contributions by the contribution day. This surcharge is calculated at 5% of the contribution amount in arrears, and monies received are credited to the MPF accounts of the employees/self-employed persons concerned.

僱主或自僱人士如到了供款日仍未支付強制性供款，會因逾期末付供款而被徵收附加費。供款附加費相等於欠款款額的5%。收到的供款附加費款項會存入相關僱員／自僱人士的強積金帳戶。

Source 資料來源: <http://www.mpfa.org.hk>

### 4. Severance Payment and Long Service Payment 遣散費／長期服務金

Eligibility for Severance Payment and Long Service Payment

領取遣散費／長期服務金的資格

An employee is eligible for severance payment or long service payment subject to the following conditions:

僱員可根據以下情況，享有遣散費或長期服務金：

Entitlement 補償項目	Severance Payment 遣散費	Long Service Payment 長期服務金
Qualifying period of employment 受僱期	Not less than 24 months under a continuous contract 根據連續性合約受僱不少於24個月	Not less than 5 years under a continuous contract 根據連續性合約受僱不少於5年
Conditions/ Requirements 須符合的條件	The employee is dismissed by reason of redundancy* 僱員因裁員而遭解僱*	The employee is dismissed but : 僱員遭解僱，但並非基於以下原因： <ul style="list-style-type: none"> <li>• he is not summarily dismissed due to his serious misconduct 因犯嚴重過失而遭即時解僱</li> <li>• his dismissal is not by reason of redundancy 因裁員而遭解僱</li> </ul>
	Employment contract of a fixed term expires without being renewed by reason of redundancy* 有固定期限的僱傭合約在期限屆滿後，因裁員的理由沒有續訂合約*	Employment contract of a fixed term expires without being renewed* 有固定期限的僱傭合約，在合約期滿後不獲續約* *
	The employee is laid off 僱員遭停工	<ul style="list-style-type: none"> <li>• The employee dies 僱員在職期間死亡</li> <li>• The employee resigns on ground of ill health 僱員因健康理由而辭職</li> <li>• The employee, aged 65 or above, resigns on ground of old age 65歲或以上的僱員因年老而辭職</li> </ul>

\* If not less than 7 days before the date of dismissal/expiry of the fixed term contract in case of severance payment, and not less than 7 days before the expiry of the fixed term contract in case of long service payment, the employer has offered in writing to renew the contract of employment or re-engage him under a new contract but the employee has unreasonably refused the offer, the employee is not eligible for the entitlements.

\* 若僱主在合約終止日或合約期限屆滿日之前不少於7天，以書面要求僱員續訂合約或以新合約重新聘用，而僱員不合理地拒絕該項要求，則僱員無權獲得遣散費。

\* \* 若僱主在合約期滿之前不少於7天，以書面要求僱員續約或以新合約重新聘用，而僱員不合理地拒絕該項要求，則僱員無權獲得長期服務金。

NOTE : An employee will not be simultaneously entitled to both long service payment and severance payment.

注意：僱員在同一時間，只可享有遣散費或長期服務金的補償。

Source 資料來源: <http://www.labour.gov.hk/>

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