

# Employment Support Scheme (ESS)

「保就業」計劃

(12.5.2020)

# Objective

## 目的

- To maintain employment during the epidemic by providing time-limited financial support to employers to retain their employees who will otherwise be made redundant  
透過向僱主提供有時限的財政支援，以協助他們保留原本會被遣散的員工，從而在疫情期間保就業

# Targeted Employers and Employees

## 合資格僱主和僱員

- All employers who have made Mandatory Provident Fund (MPF) contributions or set up Occupational Retirement Schemes (ORSO) on or before March 31, 2020 (i.e. no backdating to or before that date)

所有為僱員作強制性公積金（強積金）供款或設立職業退休計劃的僱主均符合申請「保就業」計劃資格，（即不能將開設日期追溯至該日或較早日子）

# Exclusions

## 不具資格的機構／僱主

- (1) HKSAR Government (2) Legislative Council (3) Judiciary  
(1) 香港特別行政區政府 (2) 立法會 (3) 司法機構
- The Liaison Office of the Central People's Government in the HKSAR, the Office of the Commissioner of the Ministry of Foreign Affairs of the People's Republic of China in the HKSAR, the Hong Kong Garrison of the Chinese People's Liberation Army  
中央人民政府駐香港特別行政區聯絡辦公室、中華人民共和國外交部駐香港特別行政區特派員公署、中國人民解放軍駐香港部隊

# Exclusions

## 不具資格的機構／僱主

- Offices of other governments and international organisations  
其他政府和國際組織的辦事處
- Specified statutory bodies  
指定法定機構
- Specified public organisations, government-owned companies or subvented organisations  
指定公營機構、政府擁有的公司或資助機構
- Fully subvented staff in government funded organisations  
政府資助機構中工資獲全數資助的員工
- Dedicated staff working on Government contracts  
政府外判服務承辦商所僱用專職負責有關合約的員工

# ESS for self-employed persons

## 「保就業」計劃涵蓋自僱人士

- Self-employed persons (SEP) who have set up an active MPF account on or before March 31, 2020 (excluding backdating) and with that account remaining opened as of March 31, 2020 will be eligible

凡於2020年3月31日或之前已開立戶口（即不能將申請日期追溯至該日或較早日子）而戶口於當日仍未取消的自僱人士可合資格

- Each eligible SEP will be granted a one-off subsidy of \$7,500 on application

提出申請的合資格自僱人士將可獲一筆過7,500元的補貼

# Level of Subsidy for employers per month

## 每月補貼金額的計算

- 50% of actual wages at a “specified month”  
按其於「指定月份」向僱員支付實際工資的五成計算
- Wage cap: \$18,000 per month (i.e. max subsidy per employee per month = \$9,000)  
工資上限為每月18,000元（即最高補貼為每名僱員每月9,000元）



# Level of Subsidy for employers per month

## 每月補貼金額的計算

- For MPF: “wage” refers to Relevant Income (including salary, commissions, bonuses etc.)  
強積金計劃下，「工資」是指相關收入（包括薪金、佣金和花紅等）
- For ORSO: “wage” refers to the actual amount paid by the employer  
職業退休計劃下，「工資」是指僱主實際支付的金額



# Duration of the ESS

## 「保就業」計劃的申領期

- To support salary payment for 6 months in two tranches  
為期六個月的工資補貼將會分兩期支付
  - 1<sup>st</sup> tranche: June, July and August 2020  
第一期: 支付2020年6月至8月的工資
  - 2<sup>nd</sup> tranche: September, October, November 2020  
第二期: 支付2020年9月至11月的工資

# Required undertakings

## 須遵守的承諾

- Not to implement redundancy during the subsidy period,  
and  
接受補貼期間不會裁員；及
- To spend all the government wage subsidies on paying  
wages to their employees  
把政府工資補貼金額全數用於僱員工資
- Non compliance – ESS subsidy will be clawed back plus  
additional penalty  
如有違反—政府將取回資助及有其他罰則

# First tranche of ESS

## 第一期補貼的申領安排

- Employers can choose either December 2019, January, February, or March 2020 as the specified month.  
僱主可選擇2019年12月、2020年1月、2月或3月作為「指定月份」
- Subsidy for the June, July and August will be calculated on the basis of the wages paid in the specified month.  
6月、7月及8月的補貼將會按「指定月份」的實際工資作為計算基礎

# First tranche of ESS

## 第一期補貼的申領安排

- A snapshot of individual employer's MPF contribution data for December 2019 to March 2020 was taken on May 7, 2020, which will be used for calculating wage subsidies. No changes allowed for the purpose of ESS  
僱主於2019年12月至2020年3月的強積金供款資料已於2020年5月7日「定格」，用以計算工資補貼。就「保就業」計劃而言，僱主不能再更改資料
- Employers may only apply for wage subsidies in respect of employees for whom default mandatory contributions (excluding surcharge) have been settled on or before 7 May  
僱主只可就於5月7日或以前已繳清強制性供款（不包括附加費）的僱員申請工資補貼

# First tranche of ESS

## 第一期補貼的申領安排

- Eligible employers and self-employed persons may submit online applications between 25 May and 14 June 2020. Wage subsidies will be disbursed within 3-4 weeks in most cases

合資格僱主和自僱人士可於2020年5月25日至6月14日期間作網上申請。在大部分情況下，工資補貼可於三至四星期內發放

# Compliance for the first tranche

## 第一期補貼須遵守承諾

In June, July and August 2020

在2020年6月、7月及8月期間

- The number of employees on payroll (i.e. with pay) cannot be smaller than the number of employees (with or without pay) in March 2020

支薪僱員人數（實際有支薪者）不得少於2020年3月份的僱員人數（無論有否支薪）

# Compliance for the first tranche

## 第一期補貼須遵守承諾

- All ESS received in these months should be paid to the employees  
政府工資補貼金額全數用於僱員工資
- Otherwise, Government will claw back the amount not used for paying wages, and impose a surcharge. Details to be announced next week  
如有違反承諾，政府將取回未有用於支付工資的補貼金額及收取罰款。詳情下星期公布



# Arrangement of the second tranche

## 第二期補貼的申領安排

- ESS for September, October and November 2020 will be announced later  
2020年9月、10月和11月的申領安排容後公布
- Subject to the experience in the first tranche and ongoing conditions of the economy  
詳情會參考第一期補貼推行的經驗和經濟情況變化而敲定

# Coverage of ESS

## 「保就業」計劃的涵蓋面

- About 270,000 employers who have been making MPF contributions or have set up ORSO employing 1.77 million employees, and  
約27萬名有向強積金供款及設立職業退休計劃的僱主及其超過177萬名僱員，和
- About 215,000 self-employed persons will be benefited.  
約21萬5千名有強積金戶口的自僱人士皆可受惠

# Application

## 申請

- To simplify administrative work and avoid delay or omissions during application, MPF applicants shall authorize the ESS processing agent (agent) to receive MPF records from their MPF trustees and the trustees to provide the same to the agent. Upon authorization, the trustees will send the agent the MPF records to facilitate processing and calculation of the subsidy amount

為減省行政程序和避免在提交強積金資料時可能出現延誤和遺漏，參與強積金計劃的申請者，須授權「保就業」計劃代理人（代理人）接收強積金受託人提供的強積金紀錄，及授權受託人向代理人提供有關資料。在獲得授權後，受託人會把強積金紀錄提供代理人，以便處理申請及計算資助額

# Application 申請

- The detailed application processes for employers with MPF schemes, ORSO schemes, a hybrid of MPF and ORSO schemes, as well as self-employed persons will be announced next week

參與強積金、設立職業退休計劃、或同時參與強積金和設立職業退休計劃的僱主，以及自僱人士的申請程序詳情，將於下周公布