

Employment Support Scheme (ESS)

「保就業」計劃

(18.5.2020)

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

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
 - 1st tranche: June, July and August 2020
第一期: 支付2020年6月至8月的工資
 - 2nd 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

Eligible Employers and Employees

合資格僱主和僱員

- Except for those who are not eligible, all employers who have made Mandatory Provident Fund (MPF) contributions or set up Occupational Retirement Schemes (ORSO), regardless of industries, are eligible for ESS. The relevant accounts should be set up on or before March 31, 2020 (i.e. no backdating to that date or any earlier dates)

除了不具備申請資格者，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，不分行業，均符合申請「保就業」計劃資格。有關戶口須於2020年3月31日或以前已開設（即不能將開設日期追溯至該日或較早日子）

Eligible self-employed persons

合資格自僱人士

- Self-employed persons (SEP) who have set up an active MPF account on or before 31 March 2020 (excluding backdating) and with that account remaining opened as of the day
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
- 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可獲一筆過7,500元的補貼

First tranche of ESS

第一期補貼

- 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 June, July and August 2020 will be calculated on the basis of the wages paid in the “specified month”
2020年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 application

第一期補貼的申請安排

- Eligible employers and self-employed persons may submit online applications via the ESS Online Portal (www.ess.gov.hk) starting from 7.00 am, 25 May until 11.59 pm, 14 June.

僱主及自僱人士可於5月25日早上7時起至6月14日晚上11時59分，於「保就業」計劃網頁提交網上申請

First tranche of ESS applications

第一期補貼的申請安排

- For employers, wage subsidies will be disbursed within 3-4 weeks in most cases. Applications involving ORSO schemes may require a longer processing time

就僱主而言，在大部分情況下，工資補貼可於三至四星期內發放。涉及職業退休計劃的申請可能需要較長時間處理

- For self-employed persons, the one-off lump sum subsidy will be disbursed in 3-4 weeks after application

就自僱人士而言，一筆過資助於提出申請後三至四星期發放

Application method

申請方法

- To facilitate completion of the application and subsequent vetting processes, applicants should, before filling out the application form, take note of the terms and conditions of application and have the information required in hand to ensure that the information submitted meet all the requirements of ESS

為盡快完成申請及審批程序，申請者在填寫申請表前，請留意申請條款及準備所需資料，以確保提交的資料完全符合計劃要求

Application method

申請方法

- MPF applicants, when making online applications, shall **authorize**:
 - the ESS processing agent (agent) to receive MPF records from their MPF trustees; and
 - the MPF trustees to provide the same to the agent.

參與強積金計劃的申請者在遞交網上申請時，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
- 受託人向代理人提供有關資料

Application method

申請方法

- Upon applicants' authorization, the trustees will send the **MPF record certificates** to the agent direct to facilitate processing and calculation of subsidy amount

在獲得申請人授權後，受託人會把**強積金紀錄證明書**直接提供代理人，以便盡快處理申請及計算資助額

- Applicants may request their MPF trustees to provide a copy of the certificates for reference

申請人可要求其強積金受託人提供有關證明書副本作參考

Information required for online applications (employers with MPF schemes) 網上申請所需資料(強積金計劃僱主)

To fill in 填寫:

- Business Registration Number or other registration numbers
商業登記證或其他機構登記相關資料
- Name of the MPF Trustee
強積金受託人名稱
- Name of MPF Scheme (to include all MPF schemes participated from 1 Dec 2019 to 31 Mar 2020) and Scheme Registration/ Participation Number
強積金計劃名稱(涵蓋2019年12月1日至2020年3月31日參與的所有強積金計劃)及註冊/參與編號

Information Required for online applications (employers with MPF schemes)

網上申請所需文件(強積金計劃僱主)

To fill in 填寫:

- Bank account number of the employer
僱主持有的銀行戶口編號

To upload 上載:

- Scanned copy of the bank statement
銀行月結單的掃描副本

Information required for online applications (employers with MPF-exempted ORSO Schemes)

網上申請所需資料(獲強積金豁免的職業退休計劃僱主)

To fill in 填寫:

- ❑ Business Registration Number or other registration numbers
商業登記證或其他機構登記相關資料
- ❑ Name of the MPF-exempted ORSO Scheme, MPF Exemption Number and ORSO Registration / Exemption Number
獲強積金豁免的職業退休計劃名稱，其強積金豁免編號和職業退休計劃註冊/豁免編號
- ❑ Bank account number of the employer 僱主持有的銀行戶口編號

Information required (employers with MPF-exempted ORSO Schemes)

網上申請所需上載文件(獲強積金豁免的職業退休計劃僱主)

To fill in 填寫:

- ❑ Number of eligible employees in March 2020 and use the designated form to provide information on eligible employees, including the wage of each employee in the “specified month”

2020年3月合資格僱員的人數，並以指定表格填妥符合申請資格的僱員資料，包括每名僱員在「指定月份」的工資

To upload 上載:

- ❑ Scanned copy of the exemption certificate issued by MPFA
積金局發出的豁免證明書掃描副本
- ❑ Scanned copy of the bank statement
銀行月結單的掃描副本
- ❑ The completed designated form 填妥的指定表格

Information required for online applications (self-employed persons)

網上申請所需資料(自僱人士)

To fill in 填寫:

- Name of the MPF Trustee
強積金受託人名稱
- Name of the MPF Scheme (to include all MPF schemes) and Scheme Registration/ Participation Number
強積金計劃名稱（涵蓋所有強積金計劃）及註冊／參與編號
- Bank account number of the employer
自僱人士持有的銀行戶口編號

Information required for online applications (self-employed persons)

網上申請所需文件(自僱人士)

To upload 上載:

- Scanned copy of the bank statement

銀行月結單掃描副本

Calculation of monthly subsidy (employers with MPF schemes) 每月補貼金額的計算(強積金計劃僱主)

- “Regular employees” aged between 18 and 64
 - based on 50% of actual wages paid to each “regular employee” in the “specified month”
 - wage cap at \$18,000 per month (max. subsidy per employee at \$9,000 per month)
- 18-64歲的「一般僱員」
 - 按「指定月份」向每名「一般僱員」支付實際工資的五成計算
 - 工資上限為每月18,000元，最高補貼額為每月9,000元

Calculation of monthly subsidy (employers with MPF schemes) 每月補貼金額的計算(強積金計劃僱主)

- Employees aged 65 or above
 - if employers have provided employees' basic salaries when making MPF voluntary contributions:
 - wage subsidies will be calculated based on 50% of the basic salaries actually paid in the “specified month”, wage cap at \$18,000 per month per employee (max. subsidy \$9,000 per month)
- 65歲或以上的僱員
 - 如僱主作自願性強積金供款時有提供僱員基本工資金額
 - 按於「指定月份」實際支付基本工資五成計算；工資上限每名僱員每月18,000元(最高補貼額每月9,000元)

Calculation of monthly subsidy (employers with MPF schemes) 每月補貼金額的計算(強積金計劃僱主)

- Employees aged 65 or above
 - if employers have not provided employees' basic salaries when making MPF voluntary contributions:
 - wage subsidies will be calculated by multiplying the amount of employers' voluntary contributions in the "specified month" by 10 times, with a cap at \$9,000 per month per employee
- 65歲或以上的僱員
 - 如僱主作自願性強積金供款時無提供僱員基本工資金額：
 - 按於「指定月份」作的自願性供款十倍計算，最高補貼額每月9,000元

Calculation of monthly subsidy (employers with MPF-exempted ORSO Schemes)

每月補貼金額的計算 (獲強積金豁免的職業退休計劃僱主)

- The amount of wage subsidies will be calculated based on 50% of the actual wages paid in the “specified month”, with a wage cap at \$18,000 per month (max. wage subsidy per employee at \$9,000 per month)

按僱主於「指定月份」向每名僱員支付的實際工資的50% 計算，工資上限為每月18,000元，最高補貼為每月9,000元

Undertakings 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）
- All Government wage subsidies should be spent on paying wages to the employees
政府工資補貼金額全數用於僱員工資

Consequences of Breaching the Undertaking

違反承諾後果

(A) Claw back –

If an employer fails to use all the wage subsidies received for a particular month during the subsidy period (June to Aug) to pay the wages of employees in the same month, the Government will claw back the unspent balance of the subsidy

若僱主在補貼期間(6、7及8月)未有把領取的當月補貼全數用於支付僱員同一月份的工資，政府將取回未有用於支付工資的補貼金額

Consequences of Breaching the Undertaking

違反承諾後果

(B) Penalty

If the number of employees on the payroll in any one month of the subsidy period is less than the number of staff (whether paid or unpaid) in March 2020, the employer will have to pay a penalty to the Government

若僱主在補貼期間任何一個月有支薪的僱員總數，少於2020年3月的僱員總數（無論當時有否支薪），僱主須向政府繳付罰款

(A) Claw back for a particular month
(June/July/August 2020) =
個別月份(6/7/8月)政府須取回的補貼額

Subsidies received
補貼額 - **Total actual wages paid to employees**
實際向僱員支付的總薪酬開支

(B) Penalty of making redundancies in June/July/August 2020 =
個別月份(6/7/8月)因裁員須繳付的罰款

Subsidies received
補貼額 × **Headcount reduction percentage**
僱員減幅百分率 × **Penalty percentage**
罰款百分率

Headcount reduction percentage 僱員減幅百分率

=

$$\frac{\begin{array}{l} \text{Total no. of paid and unpaid staff} \\ \text{(as of March 2020)} \\ \text{2020年3月僱員總數} \\ \text{(無論當時有否支薪)} \end{array} - \begin{array}{l} \text{Total no. of paid staff} \\ \text{in June/July/August} \\ \text{接受補貼月份 (6/7/8月)} \\ \text{有支薪} \\ \text{僱員人數} \end{array}}{\begin{array}{l} \text{Total no. of paid and unpaid staff (as of March 2020)} \\ \text{2020年3月僱員總數 (無論當時有否支薪)} \end{array}} \times 100\%$$

Penalty Percentage 罰款百分率

Total no. of paid and unpaid staff (as of March 2020) 2020年3月僱員總數（無論當時有否支薪）	Penalty Percentage 罰款百分率
<10	10%
10 - 49	20%
50 - 99	40%
100 - 499	60%
≥ 500	80%

Example 1: For employers with fewer than 10 employees in March 2020

例子一：就2020年3月僱員總數少於10人的僱主而言

- Number of employees in March 2020: 5
2020年3月僱員總數：5人
- Applicable penalty percentage : 10%
適用的罰款百分率：10%
- Total wage subsidy (June to Aug 2020): \$120,000 (i.e. monthly subsidy : \$40,000)
工資補貼總額 (6月至8月)：\$120,000 (即每月補貼\$40,000)

	No. of paid employees 有支薪僱員人數	Total wages paid 總薪酬開支	Amount to be clawed back by the Government 政府需要取回之補貼額	Penalty of implementing redundancies 因裁員需繳付之罰款
Jun 六月	3	\$60,000	\$0	<div>\$40,000</div> <div>× 40% (headcount reduction 僱員減幅)</div> <div>× 10% (penalty 罰款)</div> <div>= \$1,600</div>
Jul 七月	5	\$30,000	<div>\$40,000 - \$30,000</div> <div>= \$10,000</div>	\$0
Aug 八月	7	\$70,000	\$0	\$0

- Total Penalty 總罰款 = \$1,600 + \$10,000 = \$11,600**

Example 2: For employers with 500 or more employees in March 2020

例子二：就2020年3月僱員總數為500人或以上的僱主而言

- Number of employees in March 2020: 1 000
2020年3月僱員總數：1 000人
- Applicable penalty percentage : 80%
適用的罰款百分率：80%
- Total wage subsidy (June to Aug): \$15,000,000 (i.e. monthly subsidy : \$5,000,000)
工資補貼總額 (6月至8月)：\$ 15,000,000 (即每月補貼\$5,000,000)

	No. of paid employees 有支薪的僱員人數	Total wages paid 總薪酬開支	Amount to be clawed back by the Government 政府需要取回之補貼額	Penalty of implementing redundancies 因裁員需繳付之罰款
Jun 六月	900	\$6,000,000	\$0	$\begin{aligned} & \$5,000,000 \\ & \times 10\% \text{ (headcount reduction 僱員減幅)} \\ & \times 80\% \text{ (penalty 罰款)} \\ & = \text{\textbf{\$400,000}} \end{aligned}$
Jul 七月	1 000	\$4,800,000	$\begin{aligned} & \$5,000,000 - \$4,800,000 \\ & = \text{\textbf{\$200,000}} \end{aligned}$	\$0
Aug 八月	1 200	\$10,800,000	\$0	\$0

- Total Penalty 總罰款 = \$400,000 + \$200,000 = \$600,000**

Auditing and Monitoring Mechanisms

審查及監察機制

- During and after vetting of applications, ESS Secretariat/processing agent will :
 - verify information submitted by employers
 - conduct on-site checking at selected employers' organisations

在審批申請過程及完成審批，「保就業」計劃秘書處/計劃代理人將：

 - 核實僱主提交的資料
 - 到被抽查的僱主機構作現場審核
- Announce the list of employers who have received subsidies, the total number of employees benefited and the amount of subsidies received
公布已領取補貼的僱主名單、受惠僱員總數及補貼額

Auditing and Monitoring Mechanisms

審查及監察機制

- Should an employer be found to have abused or violated the conditions of ESS, the employees concerned or members of the public may report to relevant authorities

若僱主濫用或違反計劃條件，僱員或社會人士可向當局舉報

- To approach Labour Department for labour dispute issues

有關勞資糾紛問題可聯絡勞工處

- Making of false statements/declarations or furnishing false documents is guilty of criminal offence and subject to prosecution

提供虛假資料/聲明屬刑事罪行，可能會被檢控

Enquiries 查詢

- ESS website www.ess.gov.hk (to be launched on 19 May, 9.00 am)
「保就業」計劃網站 www.ess.gov.hk (5月19日上午9時推出)
(Online application forms will be available from 7:00am, 25 May)
(網上申請表於5月25日上午7時起開放)
- Telephone hotline: 1836-122
熱線電話：
- Email: enquiry@employmentsupport.hk
電郵：

Help Desks

服務處

- From 25 May, applicants may call the hotline to make an appointment to visit any of the Help Desks:

由5月25日起可致電熱線，預約前往以下任何一個服務處查詢：

- Rm 1701, A T Tower, 180 Electric Road, North Point, Hong Kong Island
北角電氣道180號百加利中心1701室
- Room 2507, Prosperity Center, 25 Chong Yip Street, Kwun Tong
觀塘創業街25號創富中心2507室
- Room 1206, Chinachem Tsuen Wan Plaza, 455 Castle Peak Road, Tsuen Wan
荃灣青山公路荃灣段455號華懋荃灣廣場1206室

Help Desks

服務處

Service Hours of Help Desks:

服務處辦公時間：

- During application period (25 May to 14 June) : Monday to Sunday: 9.00am – 6.00pm

申請期內（5月25日至6月14日）：星期一至日，上午9時至下午6時

- After the application period: Monday to Friday: 9.00am – 6.00pm

申請期後：星期一至五，上午9時至下午6時

THANK YOU

謝謝