

LN179-E

L.N. 179 of 2000

Mandatory Provident Fund Schemes (Contributions for Casual Employees) Order
(Made by the Mandatory Provident Fund Schemes Authority
under section 7A(6) of the Mandatory Provident Fund
Schemes Ordinance (Cap. 485))

1. Interpretation

In this Order, "casual employee" (臨時僱員) means a casual employee who is a member of an industry scheme.

2. Amounts of contributions to be made by employers
in respect of casual employees

For the purposes of section 7A(3)(b) of the Ordinance, the amount to be contributed by an employer for a contribution period is---

(a) in the case of a casual employee to whom the employer pays the relevant income more than once a day, an amount determined by reference to the scale set out in columns 1 and 2 of Part I of the Schedule;

(b) in the case of a casual employee to whom the employer pays the relevant income at least, but not more than, once a day, an amount determined by reference to the scale set out in columns 1 and 2 of Part II of the Schedule ; and

(c) in the case of a casual employee to whom the employer pays the relevant income less frequently than once a day, an amount determined by reference to the scale set out in columns 1 and 2 of Part III of the Schedule.

3. Amounts of contributions to be deducted by employers from relevant income of casual employees

For the purposes of section 7A(4)(b) of the Ordinance, the amount that an employer is required to deduct from the relevant income of a casual employee for a contribution period is---

(a) in the case of a casual employee to whom the employer pays the relevant income more than once a day, an amount determined by reference to the scale set out in columns 1 and 3 of Part I of the Schedule;

(b) in the case of a casual employee to whom the employer pays the relevant income at least, but not more than, once a day, an amount determined by reference to the scale set out in columns 1 and 3 of Part II of the Schedule; and

(c) in the case of a casual employee to whom the employer pays the relevant income less frequently than once a day, an amount determined by reference to the scale set out in columns 1 and 3 of Part III of the Schedule.

SCHEDULE [ss. 2 & 3]

Scales of Amounts of Contributions to be made
in respect of Casual Employees

PART I

Scale of amounts of contributions to be made in the case of a casual employee to whom an employer pays the relevant income more than once a day

Total amount to be

Total amount of relevant income paid by an employer to a casual employee in a day that day	Total amount to be contributed by the employer for that day	Amount to be deducted by the employer from the employee's relevant income for that day
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Less than \$130.00	\$7.50	Nil
\$130.00 or more but less than \$260.00	\$7.50	\$7.50
\$260.00 or more but less than \$390.00	\$15.00	\$15.00
\$390.00 or more but less than \$520.00	\$22.50	\$22.50
\$520.00 or more but not more than \$650.00	\$30.00	\$30.00
More than \$650.00	\$30.00	\$30.00

PART II

Scale of amounts of contributions to be made in the case of a casual employee to whom an employer pays the relevant income at least, but not more than, once a day

Amount of relevant income paid by an employer to a casual employee in a day	Amount to be contributed by the employer for that day	Amount to be deducted by the employer from the employee's relevant income for that day
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Less than \$130.00	\$7.50	Nil
\$130.00 or more but less than \$260.00	\$7.50	\$7.50
\$260.00 or more but less than \$390.00	\$15.00	\$15.00
\$390.00 or more but less than \$520.00	\$22.50	\$22.50
\$520.00 or more but not more than \$650.00	\$30.00	\$30.00
More than \$650.00	\$30.00	\$30.00

PART III

Scale of amounts of contributions to be made in the case of a casual employee to whom an employer pays the relevant income less frequently than once a day

Average amount of	Amount to be deducted
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relevant income paid by	Amount to be	by the employer from
an employer to a casual	contributed by	the employee's relevant
employee per day in a	the employer for that	income for that
contribution period	contribution period	contribution period
Less than \$130.00	5% of the relevant income	Nil
paid by the employer to the		
employee for that contribution		
period		
\$130.00 or more but not	5% of the relevant income	5% of the relevant income
more than \$650.00	paid by the employer to the	paid by the employer
employee for that contribution		
to the employee for that		
period contribution period		
More than \$650.00	\$32.50 per day in that	\$32.50 per day in that
contribution period contribution period		

Alan C. K. WONG
 Managing Director,
 Mandatory Provident Fund Schemes Authority
 17 May 2000
 Explanatory Note

This Order prescribes the scales of amounts of contributions that an employer must make for the purposes of section 7A(3)(b) of the Mandatory Provident Fund Schemes Ordinance (Cap. 485) in respect of a casual employee who is a member of an industry scheme. It also prescribes the scales of amounts of contributions that the employer must deduct from the relevant income of the employee as a contribution by that employee to the scheme for the purposes of section 7A(4)(b) of that Ordinance.