

**L.N. 118 of 2013**

**Mandatory Provident Fund Schemes (Contributions for  
Casual Employees) (Amendment) Order 2013**

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

**1. Commencement**

This Order comes into operation on 1 November 2013.

**2. Mandatory Provident Fund Schemes (Contributions for Casual  
Employees) Order amended**

The Mandatory Provident Fund Schemes (Contributions for  
Casual Employees) Order (Cap. 485 sub. leg. E) is amended as  
set out in sections 3 to 6.

**3. Section 1 substituted**

Section 1—

**Repeal the section**

**Substitute**

**“1. Interpretation**

In this Order—

*casual employee* (臨時僱員) means a relevant employee  
who—

(a) is declared by an order made under section 2(2)  
of the Ordinance to be a casual employee for the  
purposes of the Ordinance; and

(b) is a member of an industry scheme;

**daily income** (每日入息)—

- (a) in relation to a daily-rated casual employee, means the relevant income earned by the employee for a day during a contribution period on which the employee works for the employer; and
- (b) in relation to any other casual employee, means the amount arrived at by dividing the total amount of relevant income earned by the employee during a contribution period by the total number of days during that period on which the employee has worked for the employer;

**daily-rated casual employee** (日薪臨時僱員) means a casual employee whose relevant income is calculated on a daily basis (whether the income is paid daily or otherwise by the employer);

**EEMC** (僱員強制性供款) means the amount of mandatory contribution to be deducted from a casual employee's daily income (being the amount determined by reference to the scale specified in column 3 of the Schedule corresponding to that daily income);

**ERMC** (僱主強制性供款) means the amount of mandatory contribution to be contributed by an employer in respect of a casual employee for a day during a contribution period on which the employee works for the employer (being the amount determined by reference to the scale specified in column 2 of the Schedule corresponding to the employee's daily income).”.

**4. Section 2 amended (amounts of contributions to be made by employers in respect of casual employees)**

Section 2—

**Repeal**

everything after “by an employer”

**Substitute**

“in respect of a casual employee for a contribution period is—

- (a) in the case of a daily-rated casual employee, the amount equal to the aggregate of the ERMC payable for each day during the period on which the employee works for the employer; and
- (b) in the case of any other casual employee, the amount arrived at by multiplying the ERMC by the total number of days during the period on which the employee has worked for the employer.”.

**5. Section 3 amended (amounts of contributions to be deducted by employers from relevant income of casual employees)**

Section 3—

**Repeal paragraphs (a), (b) and (c)**

**Substitute**

- “(a) in the case of a daily-rated casual employee, the amount equal to the aggregate of the EEMC deductible for each day during the period on which the employee works for the employer; and
- (b) in the case of any other casual employee, the amount arrived at by multiplying the EEMC by the total number of days during the period on which the employee has worked for the employer.”.

**6. Schedule amended (scales of amounts of contributions to be made in respect of casual employees)**

(1) The Schedule—

**Repeal**

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Section 6

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“[ss. 2 & 3]”

**Substitute**

“[s. 1]”.

- (2) The Schedule, English text, heading—

**Repeal**

“Scales”

**Substitute**

“Scale”.

- (3) The Schedule—

**Repeal Parts 1, 2 and 3**

**Substitute**

“Column 1	Column 2	Column 3
Daily income of casual employee	ERMC	EEMC
less than \$280	\$10	Nil
\$280 or more but less than \$350	\$15	\$15
\$350 or more but less than \$450	\$20	\$20
\$450 or more but less than \$550	\$25	\$25
\$550 or more but less than \$650	\$30	\$30
\$650 or more but less than \$750	\$35	\$35
\$750 or more	\$40	\$40”.

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Section 7

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**7. Application of Mandatory Provident Fund Schemes (Contributions for Casual Employees) Order as amended**

The Mandatory Provident Fund Schemes (Contributions for Casual Employees) Order (Cap. 485 sub. leg. E) as amended by this Order applies in relation to a contribution period that begins on or after the commencement date of this Order.

Diana CHAN TONG Chee-ching  
Managing Director,  
Mandatory Provident Fund  
Schemes Authority

21 June 2013

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(Amendment) Order 2013

Explanatory Note  
Paragraph 1

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**Explanatory Note**

The purpose of this Order is to amend the Mandatory Provident Fund Schemes (Contributions for Casual Employees) Order (Cap. 485 sub. leg. E) so as to—

- (a) simplify the calculation methods by which, and adopt a unified contribution scale by reference to which, the mandatory contributions payable for the purposes of the Mandatory Provident Fund Schemes Ordinance (Cap. 485) in respect of casual employees (whether daily-rated or otherwise) who are members of an industry scheme registered under that Ordinance are to be determined; and
- (b) reflect in the scale the revised minimum level of relevant income specified in Schedule 2 to that Ordinance as well as other revised income bands, and the corresponding amounts to be paid, for mandatory contribution purposes in respect of such casual employees.