

## Detailed Requirements on the Documents to be Submitted by an Employer when Making a Subsidy Application

### 1. Registration/Identity Documents of the Employer

- Employers making applications via the TransitionEase are required to submit these documents when they set up/update their employer profile. For employers making applications via other means, they are required to provide these documents in every submission.
- The name on the registration/identity documents must be the same as the name of the employer provided in the Application Form.
- The registration/identity documents should be valid on the application date, except for businesses that have ceased operation.
- Document(s) required for different types of business entity are as follows:

Type of business entity filled in the Application Form	Documents				
	Certificate of Incorporation (“CoI”)/ Certificate of Registration (“CoR”)^	Registration Document	Business Registration Certificate (“BRC”)	Licence	Hong Kong Identity Card (“HKID”) (or passport if the Employer does not possess HKID)
Type I: Limited Company, Body Corporate, Limited Partnership, etc. @	✓		✓@ (if applicable)		
Type II: Registered Organisation @		✓	✓@ (if applicable)		
Type III: Sole Proprietorship/ General Partnership			✓		
Type IV: Entities exempted from registration under the Business Registration Ordinance (“BRO”) (Chapter 310 of the Laws of Hong Kong) but required to obtain a licence for their business				✓	
Type V: Individual Employer					✓

^ For entities registered before 27 December 2023, please also provide document(s) issued by the Companies Registry as a proof of adopting the first eight digits of the Business Registration Number (“BRN”) as the Unique Business Identifier (“UBI”).

@ Please refer to Notes 5 and 6 of the Explanatory Notes for Employers Completing the Application Form for the respective types of companies/organisations classified under Types I and II, and the BRC to be provided.

## 2. Proof of Ownership of the Specified Bank Account for Receiving Subsidy Payment

- Must be submitted by employers making applications via the TransitionEase when they set up their employer profile, and whenever the employers change the specified bank account for receiving the subsidy payment.
- Must be submitted by employers every time if they make applications via other means.
- The specified bank account must be a Hong Kong dollar savings or current account in a bank operating in Hong Kong.
- Proof of ownership of the specified bank account, e.g. monthly bank statement, bank certificate, automated teller machine (“ATM”) card or bank book of the bank account bearing the account holder’s English name and account number.
- The name of account holder should be provided according to the type of business entity as tabulated below:

Type of business entity		Name of account holder should be the same as
Type I: Limited Company, Body Corporate, Limited Partnership, etc. <sup>@</sup>		The name of employer
Type II: Registered Organisation <sup>@</sup>		
Type III:	Sole Proprietorship	The name of employer or the name of business
	General Partnership	The name of business
Type IV: Entities exempted from registration under BRO but required to obtain a licence for their business		The name of employer
Type V: Individual Employer		

<sup>@</sup> Please refer to Notes 5 and 6 of the Explanatory Notes for Employers Completing the Application Form for the respective types of companies/organisations classified under Types I and II.

## 3. Appointment Letter of the Primary Authorised Person

- Employers making applications via the TransitionEase are required to submit the company’s appointment letter of the primary authorised person for handling the application matters.

## 4. Employment and Termination Proof Relating to Employee in Respect of Whom Subsidy for SP/LSP Expenses is Applied

- The documents must show the employment information (e.g. the name and post title of the employee, the commencement and the date of termination of employment, the mode of termination) of the employee. Examples of the proof are:
  - employment contract
  - reference letter issued by the employer to the employee showing the employment period
  - termination notice/letter issued by the employer to the employee
  - notice/letter of resignation submitted by the employee to the employer
  - retirement notice/letter issued by the employer to the employee
  - Calculation of the employee’s SP/LSP

## 5. Wage Record

- The documents should show the wages basis used for calculating SP/LSP. Examples of the proof are:
  - salary slip(s)
  - payment proof of wages (e.g. bank transaction records, bank statements, etc.)
  - MPF contribution statement(s)
- If the average monthly/daily wages in the 12 months immediately preceding 1 May 2025 and/or immediately preceding the termination of employment are used for calculating the pre- and/or the post-transition portions of SP/LSP, the wage records of these 12 months. If the average monthly/daily wages are used for calculating the pre-transition portion of SP/LSP but the employment period before 1 May 2025 is less than 12 months but not less than 1 month or 30 normal working days, the wage records of that shorter period.
- For non-monthly rated employees, if 18 days' wages chosen out of the last 30 normal working days immediately preceding 1 May 2025 and/or immediately preceding the termination of employment are used for calculating the pre- and/or the post-transition portions of SP/LSP, the wage records of these 18 normal working days.
- For monthly-rated employees, if the employment period before 1 May 2025 is less than one month, the wage records of his/her first full month after commencement of employment.
- For non-monthly rated employees, if the employment period before 1 May 2025 is less than 30 normal working days, the wage records of 18 normal working days chosen for calculating the pre-transition portion of SP/LSP from his/her first 30 normal working days after the commencement of employment.

## 6. Enrolment Proof of MPF Scheme/Employer-funded Exempt ORS

- The documents must show that the employee has been enrolled in an MPF scheme or an employer-funded exempt ORS during employment to prove that the abolition of the MPF offsetting arrangement is applicable to the employee and thus his/her employer is entitled to apply for subsidy in respect of the post-transition portion of SP/LSP paid to the employee.
- Examples of the proof are:
  - MPF/ORS contribution statement before the termination of employment
  - SP/LSP offsetting statement

## 7. Payment Proof of SP/LSP

- Employers should provide the calculation and amount of SP/LSP paid to the employee, and the related third-party payment proof unless not available.
- Examples of third-party payment proof:
  - bank transaction records (e.g. ATM receipts)
  - bank statements (e.g. salary transfer statement bearing the names of the employer and the employee with payment details)
  - copy of cheque issued by the employer to the employee with relevant bank clearing record (e.g. bank statement)
  - SP/LSP offsetting statement issued by the eMPF Platform Company showing the offset amount refunded to the employer/employee
  - statements issued by ORS administrator(s) showing the offset amount refunded to the employer/employee

- Examples of non-third-party payment proof:
  - the employee's acknowledgment receipt of payment specifying the calculation of the pre- and post-transition portions of SP/LSP, the amount of employer-funded MPF scheme benefits/ORS benefits/contractual gratuities (if any) used to offset the SP/LSP entitlement and the actual amount of the pre- and post-transition portions of SP/LSP paid by the employer to the employee
  - termination payment slip showing, amongst others, the amount of the pre- and post-transition portions of SP/LSP paid to the employee

## **8. Proof of Offsetting Items (if applicable)**

- The employer should provide documents showing the item(s) used for offsetting the post-transition portion of SP/LSP and the offset amount. Examples of allowable offsetting items are:
  - employer-funded (voluntary) MPF scheme benefits
  - employer-funded (specified) ORS benefits
  - contractual gratuities based on employee's years of service
- Examples of the proof are:
  - SP/LSP offsetting statement issued by the eMPF Platform Company showing the offset amount refunded to the employer/employee
  - statement issued by ORS administrator(s) showing the offset amount refunded to the employer/employee
  - payment record(s) of contractual gratuities (e.g. termination payment record showing the amount of contractual gratuities paid to the employee)