

Report Cessation of Employment and Arrange Long Service Payment / Severance Payment Offsetting



**Mobile App
User Guide**



Preface

This user guide provides step-by-step instructions on how an employer can report cessation of employment for employees and submit Long Service Payment or Severance Payment (LSP/SP) Offsetting application on the **eMPF™ Mobile App**. All screenshots are for illustration purposes only. The actual design of the app interface may be different.

For any enquiries regarding the **eMPF Platform**, please contact us through the following channels:

eMPF Customer Service Hotline	183 2622
Email	enquiry@support.empf.org.hk
eMPF Service Centre	Hong Kong Island Unit 601B, 6/F, Dah Sing Financial Centre, No. 248 Queen's Road East, Wanchai, Hong Kong
	Kowloon Suites 1204-6, 12/F, Chinachem Golden Plaza, No. 77 Mody Road, Tsim Sha Tsui East, Kowloon
	New Territories Suite 1802A, 18/F, Tower 2, Nina Tower, No. 8 Yeung Uk Road, Tsuen Wan, New Territories
	Opening Hours Monday to Friday : 9:00 a.m. to 6:00 p.m. Saturday : 9:00 a.m. to 1:00 p.m. Closed on Sunday and Public Holiday

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Date : 29 May, 2026

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A. Introduction

The eMPF™ Platform allows employers and employees to initiate request for LSP/SP offsetting for MPF scheme(s).

The offsetting of LSP/SP may take place under two different scenarios, depending on whether or not the employers have already paid the LSP/SP to their employees.

If LSP/SP has been paid to the employees, employers may follow this user guide to submit an application on the eMPF Platform to withdraw the MPF derived from the employers' contributions from the employees' account. The abolition of the MPF offsetting arrangement has taken effect on 1 May 2025 (the "Transition Date"). Employers should note the following key points when submitting an application:

Starting from the Transition Date:

- The MPF derived from employers' mandatory contributions cannot offset employees' LSP/SP in respect of the employees' years of service since the Transition Date, but can continue to offset employees' LSP/SP in respect of the employees' years of service before the Transition Date.
- The MPF derived from employers' voluntary contributions and gratuities based on employees' years of service can continue to offset employees' LSP/SP (irrespective of the employees' years of service before, on or after the Transition Date).

For details, please visit Labour Department's Thematic Webpage on the [Abolition of MPF Offsetting Arrangement](#).

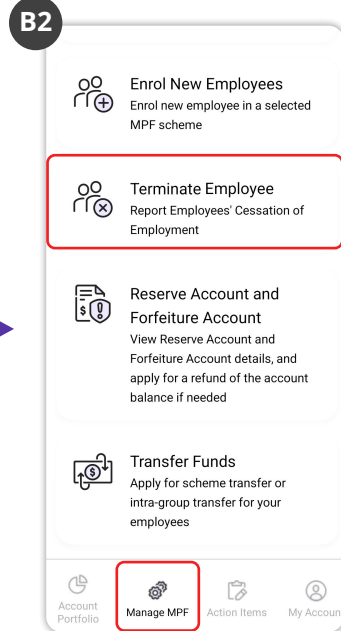
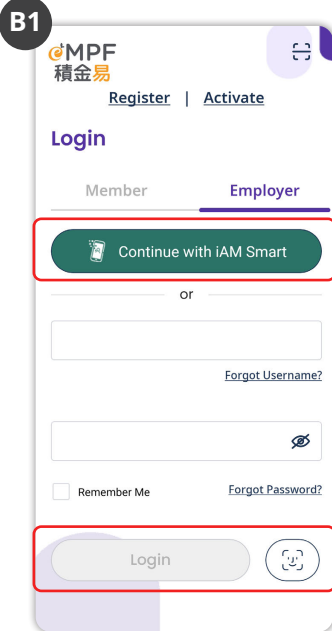


Remarks to employees:

If LSP/SP has NOT been paid to employees, employees may follow **Long Service Payment / Severance Payment Offsetting Arrangements - Mobile App User Guide (Scheme Members)** to submit an application on the eMPF Platform to withdraw the MPF derived from the employers' contributions from MPF accounts.

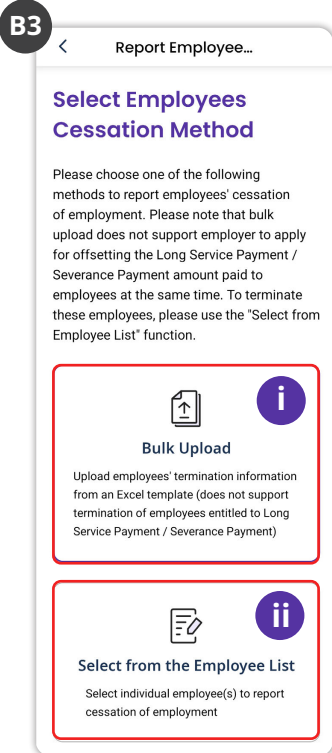
B. Report Cessation of Employment for Employees

If you would like to report cessation of employment for employees, please follow the steps below to submit the application.



B1 Log in to the eMPF™ Mobile App.

B2 Tap “Manage MPF” on the menu bar, select “Terminate Employee”.



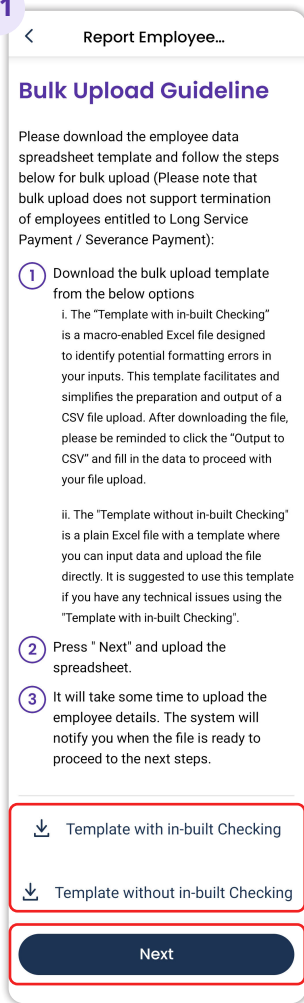
B3 Choose a method to upload the employee data:
(i) Bulk Upload or
(ii) Select from the Employee List.



Remarks: If you need to apply for offsetting the LSP/SP amount paid to employees at the same time, please choose the “Select from the Employee List” function and refer to **ii) Select from the Employee List and Part C. LSP/SP Offsetting – Initiated by Employers** to complete the application.

i) Bulk Upload

a1



a1

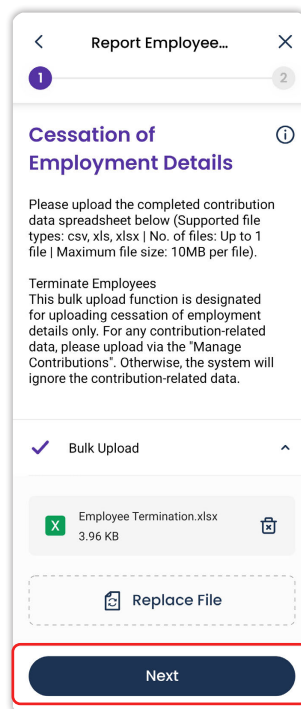
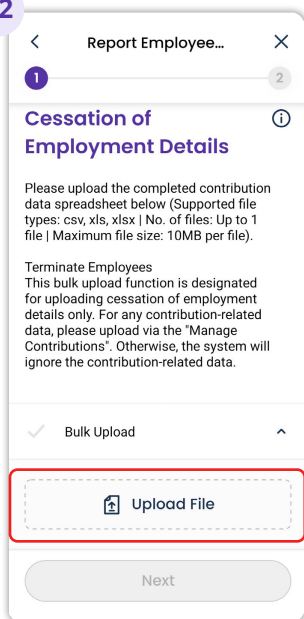
Read the Bulk Upload Guideline and tap

Template with in-built Checking / **Template without in-built Checking** to

download the employee data spreadsheet template. Then tap

Next.

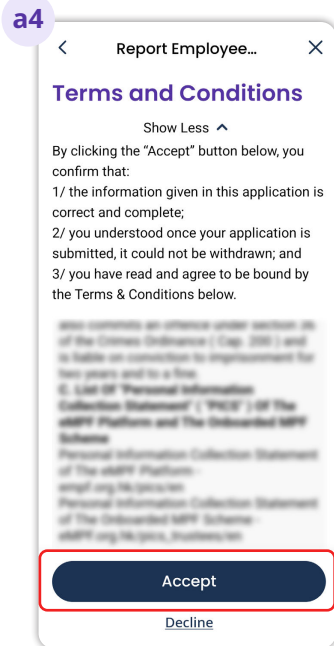
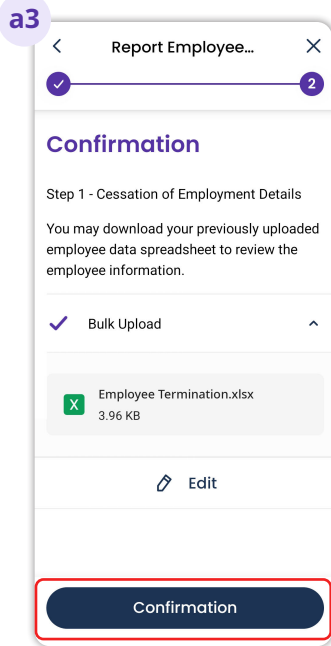
a2



a2

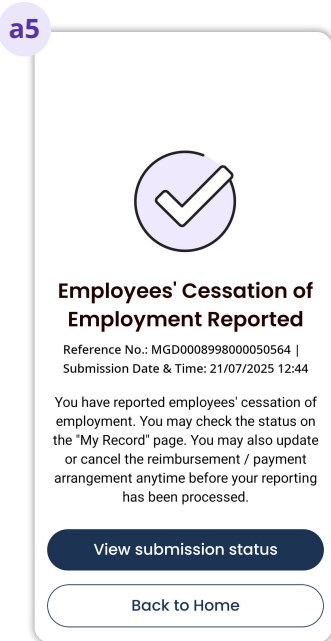
Tap **"Upload File"** to upload the completed spreadsheet. Then tap

Next.



a3 Review the bulk upload details and tap **Confirmation**.

a4 Read the Terms and Conditions and tap **Accept**.



a5 The system will take some time to process the file. You will receive a notification on **eMPF™** once the request has been successfully submitted.

ii) Select from the Employee List

b1

Report Employees' Cessatio...

1 2 3 4 5

Select Employee

User Guide PDF

You are reporting employees' cessation of employment

Important Note: Employers are not required to report the termination of a casual employee under the Industry Scheme unless offsetting Long Service Payment or Severance Payment is necessary.


ID No.	Name
<input checked="" type="checkbox"/> L86*****	Chan Tai Man
<input type="checkbox"/> H31*****	Cheung Yat Sum
<input type="checkbox"/> G72*****	Lee Siu Ming
<input type="checkbox"/> W80*****	Wong Siu Lai


No. of Employees Selected 1


Next

b1 Select employee(s) and tap **Next**.



b2 Fill in the Cessation of Employment details for each employee and tap **Next**.

 If there is LSP/SP offsetting application, please select **"Yes"** under **Entitled to LSP/SP** section and fill in the LSP/SP information. Then, tap **Next** to go to **Step C2** directly.



 If there is no LSP/SP offsetting application, please go to **Step b3-b5**.




Cessation of Employment Details

User Guide
 

You are reporting employees' cessation of employment


Chan Tai Man (HKID: L86****)


Scheme Information



MPF Scheme A
Trustee: Trustee A
Employee Account No.: 56334514


Important Notes:
1. Below amount is for reference only and it may differ from the actual amount at the time of offsetting.
2. If employer has made voluntary contributions for the employees and found the accrued benefits derived from voluntary contribution is "0", it may be due to the vesting arrangement of the scheme that the vested amount cannot be shown. Please contact the eMPF Platform or your trustee for more information.

Accrued Benefits Derived from Employer's Mandatory Contributions
\$ 50,000

Accrued Benefits Derived from Employer's Voluntary Contributions
\$ 0

Termination Information

Date of Employment (DD/MM/YYYY)
01/02/2018

Last Date of Employment
 

Termination reason
Laid Off


Entitled to LSP/SP

Yes

No


Important Note: Please prepare your supporting documents, including "Acknowledgement receipt of Long Service Payment (LSP)/ Severance Payment (SP) signed by the employee or Long Service Payment (LSP)/ Severance Payment (SP) entitlement signed by the employee" and "Payment Proof of Long Service Payment or Severance Payment" to proceed the application. Your application will not be saved and processed if you cannot provide the supporting documents.

LSP/SP Information

 Unless otherwise requested, the offsetting of LSP/SP will follow the default sequence as:
(i) employer's offset amount from the Occupational Retirement Scheme (if applicable);
(ii) employer's voluntary contributions (if applicable);
(iii) employer's mandatory contributions (applicable for the pre-transition portion of LSP/SP only (i.e. the employment period before the Transition date).

To update the LSP/SP offsetting sequence, please click "Manage Scheme" > "Manage Enrolled Scheme" > select the scheme, and click "Edit".
Please note that if your company changes the Long Service Payment / Severance Payment offsetting sequence to "Offset Mandatory Contribution then Voluntary Contribution", it may affect the subsidy amount under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement. [Learn More](#)
The abolition of MPF offsetting arrangement has been implemented on 1 May 2025 (the "transition date"). After the transition date, employers can no longer use the accrued benefits of their mandatory MPF contributions to offset employees' LSP/SP. The accrued benefits derived from employers' voluntary MPF contributions and gratuities based on employees' years of service can continue to be used to offset LSP/SP. The abolition of MPF offsetting arrangement has no retrospective effect. If an employee is already in employment before the transition date: (1) The employer may continue to use the accrued benefits derived from his/her MPF contributions (irrespective of the contributions made before, on or after the transition date, and irrespective of mandatory or voluntary contributions) to offset the pre-transition portion of LSP/SP; and (2) The pre-transition portion of LSP/SP will be calculated based on the monthly wages immediately preceding the transition date and the years of service before the transition date. For more information on the eligibility for and calculation of LSP/SP, please visit Labour Department's website (<https://www.labour.gov.hk/eng/>).

Details of LSP/SP and Offset Selection

Severance Payment (SP) 

Pre-transition Portion of LSP/SP
\$ 80,000.00

Post-transition Portion of LSP/SP
\$ 40,000.00

Amount of LSP/SP Paid to Member by Employer (HKD)
\$ 30,000.00

Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion)
\$ 90,000


Offset Amount from Occupational Retirement Scheme (ORSO Scheme)
\$ 0.00

Offset Amount from Other Scheme
\$ 0.00



Amount Payable to Employer (HKD)
\$ 30,000

Next








Cessation of Employment Details

User Guide
 

You are reporting employees' cessation of employment


Chan Tai Man (HKID: L86****)


Scheme Information



MPF Scheme A
Trustee: Trustee A
Employee Account No.: 56334514


Important Notes:
1. Below amount is for reference only and it may differ from the actual amount at the time of offsetting.
2. If employer has made voluntary contributions for the employees and found the accrued benefits derived from voluntary contribution is "0", it may be due to the vesting arrangement of the scheme that the vested amount cannot be shown. Please contact the eMPF Platform or your trustee for more information.

Accrued Benefits Derived from Employer's Mandatory Contributions
\$ 50,000

Accrued Benefits Derived from Employer's Voluntary Contributions
\$ 0

Termination Information

Date of Employment (DD/MM/YYYY)
01/02/2018

Last Date of Employment
 

Termination reason
Resignation

Entitled to LSP/SP

Yes

No

Next

b3

Confirmation

Step 1 - Select Employee

✓ Selected Employee(s)

ID No.	English Name
1	L86**** Chan Tai Man

[Edit](#)

Step 2 - Cessation of Employment Details

✓ Chan Tai Man (HKID: L86****)

MPF Scheme A
Trustee A
56334514

Date of Employment (DD/MM/YYYY)
01/02/2018

Last Date of Employment
31 / 12 / 2025

Termination reason
Resignation

Entitled to LSP/SP
No

[Edit](#)

Submit

b4

Report Employee...

Terms and Conditions

Show Less ^

By clicking the "Accept" button below, you confirm that:

- 1/ the information given in this application is correct and complete;
- 2/ you understood once your application is submitted, it could not be withdrawn; and
- 3/ you have read and agree to be bound by the Terms & Conditions below.

Accept

[Decline](#)

b3 Review the information and tap **Submit**.

b4 Read the Terms and Conditions and tap **Accept**.

b5



Employees' Cessation of Employment Reported

Reference No.: MGD0008998000050564 | Submission Date & Time: 23/01/2026 12:44

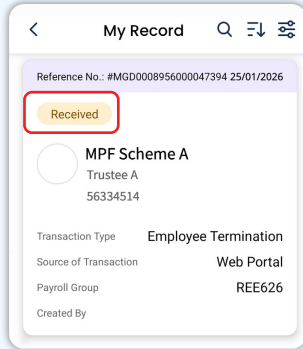
You have reported employees' cessation of employment. You may check the status on the "My Record" page. You may also update or cancel the reimbursement / payment arrangement anytime before your reporting has been processed.

View submission status

[Back to Home](#)

b5 The request has been successfully submitted.

Remarks: To check the status of your request, tap **"My Account"** on the menu bar and select **"My Record"**. From there, filter by the transaction type **"Employee Termination"**. If the status shows **"Received"**, it means the employee termination request has been successfully received by the eMPF™ Platform.



C. LSP/SP Offsetting – Initiated by Employers

If you would like to apply for LSP/SP offsetting, please follow the steps below to submit the application.

- C1** a) Follow **Step b2** to provide the cessation of employment details for each employee.
- b) Select **“Yes”** under **Entitled to LSP/SP** section and fill in the LSP/SP information for the employee, then tap **Next**.

Cessation of Employment Details

User Guide [PDF](#)

You are reporting employees' cessation of employment

✓ Chan Tai Man (HKID: L86*****)

Scheme Information

MPF Scheme A
Trustee: Trustee A
Employee Account No.: 56334514

Important Notes:
1. Below amount is for reference only and it may differ from the actual amount at the time of offsetting.
2. If employer has made voluntary contributions for the employees and found the accrued benefits derived from voluntary contribution is "0", it may be due to the vesting arrangement of the scheme that the vested amount cannot be shown. Please contact the eMPF Platform or your trustee for more information.

Accrued Benefits Derived from Employer's Mandatory Contributions
\$ 50,000

Accrued Benefits Derived from Employer's Voluntary Contributions
\$ 0

Termination Information

Date of Employment (DD/MM/YYYY)
01/02/2018

Last Date of Employment
31/12/2025

Termination reason
Laid Off

Entitled to LSP/SP
 Yes
 No

Important Note: Please prepare your supporting documents, including "Acknowledgement receipt of Long Service Payment (LSP)/ Severance Payment (SP) signed by the employee or Long Service Payment (LSP)/ Severance Payment (SP) entitlement signed by the employee" and "Payment Proof of Long Service Payment or Severance Payment" to proceed the application. Your application will not be saved and processed if you cannot provide the supporting documents.

LSP/SP Information

Unless otherwise requested, the offsetting of LSP/SP will follow the default sequence as:
(i) employer's offset amount from the Occupational Retirement Scheme (if applicable);
(ii) employer's voluntary contributions (if applicable);
(iii) employer's mandatory contributions (applicable for the pre-transition portion of LSP/SP only (i.e. the employment period before the Transition date)).

To update the LSP/SP offsetting sequence, please click "Manage Scheme" > "Manage Enrolled Scheme" > select the scheme, and click "Edit".
Please note that if your company changes the Long Service Payment / Severance Payment offsetting sequence to "Offset Mandatory Contribution then Voluntary Contribution", it may affect the subsidy amount under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement. [Learn More](#)
The abolition of MPF offsetting arrangement has been implemented on 1 May 2025 (the "transition date"). After the transition date, employers can no longer use the accrued benefits of their mandatory MPF contributions to offset employees' LSP/SP. The accrued benefits derived from employers' voluntary MPF contributions and gratuities based on employees' years of service can continue to be used to offset LSP/SP. The abolition of MPF offsetting arrangement has no retrospective effect. If an employee is already in employment before the transition date: (1) The employer may continue to use the accrued benefits derived from his/her MPF contributions (irrespective of the contributions made before, on or after the transition date, and irrespective of mandatory or voluntary contributions) to offset the pre-transition portion of LSP/SP; and (2) The pre-transition portion of LSP/SP will be calculated based on the monthly wages immediately preceding the transition date and the years of service before the transition date. For more information on the eligibility for and calculation of LSP/SP, please visit Labour Department's website (<https://www.labour.gov.hk/eng/>).

Details of LSP/SP and Offset Selection
Severance Payment (SP)

Pre-transition Portion of LSP/SP
\$ 80,000.00

Post-transition Portion of LSP/SP
\$ 40,000.00

Amount of LSP/SP Paid to Member by Employer (HKD)
\$ 30,000.00

Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion)
\$ 90,000

Offset Amount from Occupational Retirement Scheme (ORSO Scheme)
\$ 0.00

Offset Amount from Other Scheme
\$ 0.00

Amount Payable to Employer (HKD)
\$ 30,000

Next

Scroll






Tips:

- (i) The accrued benefits derived from the employer’s mandatory contributions and voluntary contributions will be shown under each scheme.
- (ii) If an employee’s employment straddles across 1 May 2025 (the “Transition Date”), the LSP/ SP should be divided by the Transition Date into Pre-transition and Post-transition portion for submission.
- (iii) The Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion) and Amount Payable to Employer will be auto-calculated based on your information provided.
- (iv) The offsetting sequence for LSP/SP amount is (1) Employer’s ORSO transfers (if applicable); (2) Employer’s voluntary contributions (if applicable); (3) Employer’s mandatory contributions (applicable to pre-transition portion of LSP/SP only) by default, which will be withdrawn from the vested accrued benefits attributable to employer’s contributions. If you want to change this sequence (if applicable), tap **“Manage MPF”** on the menu bar, tap **“Manage Enrolled Scheme”** and select the respective scheme to make changes. Please note that changes to the LSP/SP offsetting sequence may affect the subsidy amount under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement.


For more information about the calculation of LSP/SP and the Subsidy Scheme, please visit Labour Department’s Thematic Webpage on the [Abolition of MPF Offsetting Arrangement](#).

C2

Upload Supporting Documents



User Guide 

Please upload the supporting document(s) (if applicable) in jpg, jpeg, png, tif, tiff, heic (iOS only), pdf, doc, docx format
- Up to 5 files at a time, 10MB max for each file
- If supporting document is not required, please click “Next” to continue

Certified true copy (CTC)  or an original copy may be required.

✓ Acknowledgement receipt of Long Service Payment (LSP)/Severance Payment (SP) signed by the employee or Long Service Payment (LSP)/Severance Payment (SP) entitlement signed by the employee

✓ Payment Proof of Long Service Payment or Severance Payment

 Payment Proof - Copy.pdf
9.66 KB 

 Upload File


Next

C3

Reimbursement / Payment Arrangement

User Guide 

You are reporting employees’ cessation of employment

As you have chosen to offset the Long Service Payment (LSP) / Severance Payment (SP) amount paid to employees against the employer’s portion of MPF contributions, please select one of the following reimbursement methods and fill in the required information. 

 Bank Transfer

 Cheque

Cheque

If you choose to receive the payment by cheque, the cheque will be posted to the correspondence address in your eMPF record.

Next

C2

Upload the supporting document(s) shown on the page and tap **Next**.

C3

Select a payment method and fill in the payment information. Then, tap **Next**.



Tips:

Payment by cheque: The cheque will be posted to employer’s correspondence address.

Bank Transfer: Employer must be the bank account holder. Payment to a third-party account will not be accepted in the **eMPF Platform**.

C4

Confirmation

Step 1 - Select Employee

✓ Selected Employee(s) ^

ID No.	English Name
1	L86***** Chan Tai Man

Edit

Step 2 - Cessation of Employment Details

✓ Chan Tai Man (HKID: L86*****) ^

MPF Scheme A
Trustee A
56334514

Date of Employment
01/02/2018

Last Date of Employment
31/12/2025

Termination reason
Laid Off

Details of LSP/SP and Offset Selection
Severance Payment (SP)

Entitled to LSP/SP
Yes

Pre-transition Portion of LSP/SP
80000

Post-transition Portion of LSP/SP
40000

Amount of LSP/SP Paid to Member by Employer (HKD)
30000

Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion)
90000

Offset Amount from Other MPF Scheme (HKD)
0

Offset Amount from Occupational Retirement Scheme (ORSO Scheme) (HKD)
0

Amount Payable to Employer (HKD)
30000

Edit

Step 3 - Upload Supporting Documents

✓ Upload Supporting Documents v

Step 4 - Reimbursement / Payment Arrangement

✓ Reimbursement Details v

Submit

C5

Report Employee... X

Terms and Conditions

Show Less ^

By clicking the "Accept" button below, you confirm that:

- 1/ the information given in this application is correct and complete;
- 2/ you understood once your application is submitted, it could not be withdrawn; and
- 3/ you have read and agree to be bound by the Terms & Conditions below.

Also confirms an advance under section 20 of the Ordinance (Cap. 201) and to make an election to participate for two years and to a fee.

2. List of "Personal Information Collection Statement" ("PICS") of The MPF Platform and The Offsetting MPF Scheme

Personal Information Collection Statement of The MPF Platform:
mpf.org.hk/pics/en

Personal Information Collection Statement of The Offsetting MPF Scheme:
mpf.org.hk/pics/offsetting/en

Accept

Decline

C4

Review the information and tap **Submit**.

C5

Read the Terms and Conditions and tap **Accept**.

C6



Employees' Cessation of Employment Reported

Reference No.: MGD0008998000050564 |
Submission Date & Time: 23/01/2026 12:44

You have reported employees' cessation of employment. You may check the status on the "My Record" page. You may also update or cancel the reimbursement / payment arrangement anytime before your reporting has been processed.

[View submission status](#)

[Back to Home](#)

- C6** The cessation of employment together with LSP/SP offsetting application has been successfully submitted. When the application has been processed, you will receive notification on **eMPF™**.

- End -