

Long Service Payment / Severance Payment Offsetting Arrangements



**Web Portal
User Guide**



Preface

This user guide provides step-by-step instructions on how an employee can initiate Long Service Payment or Severance Payment (LSP/SP) Offsetting application on the **eMPF™ Web Portal**. All screenshots are for illustration purposes only. The actual design of the portal 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 NOT been paid to the employees, employees 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' MPF accounts. The abolition of the MPF offsetting arrangement has taken effect on 1 May 2025 (the "Transition Date"). Employees 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](#).



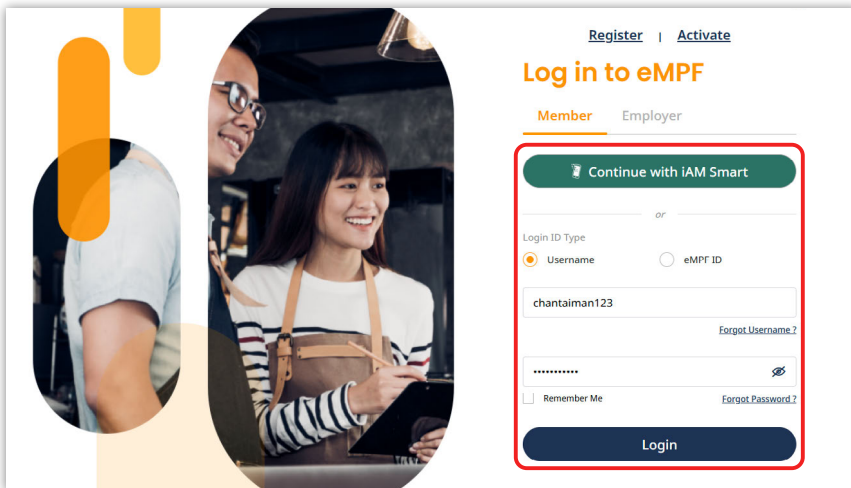
Remarks to employers:

If LSP/SP has been paid to employees, employers may follow **Report Cessation of Employment and Arrange Long Service Payment / Severance Payment Offsetting - Web Portal User Guide (Employers)** to submit an application to withdraw the MPF derived from the employers' contributions from the employees' MPF accounts.

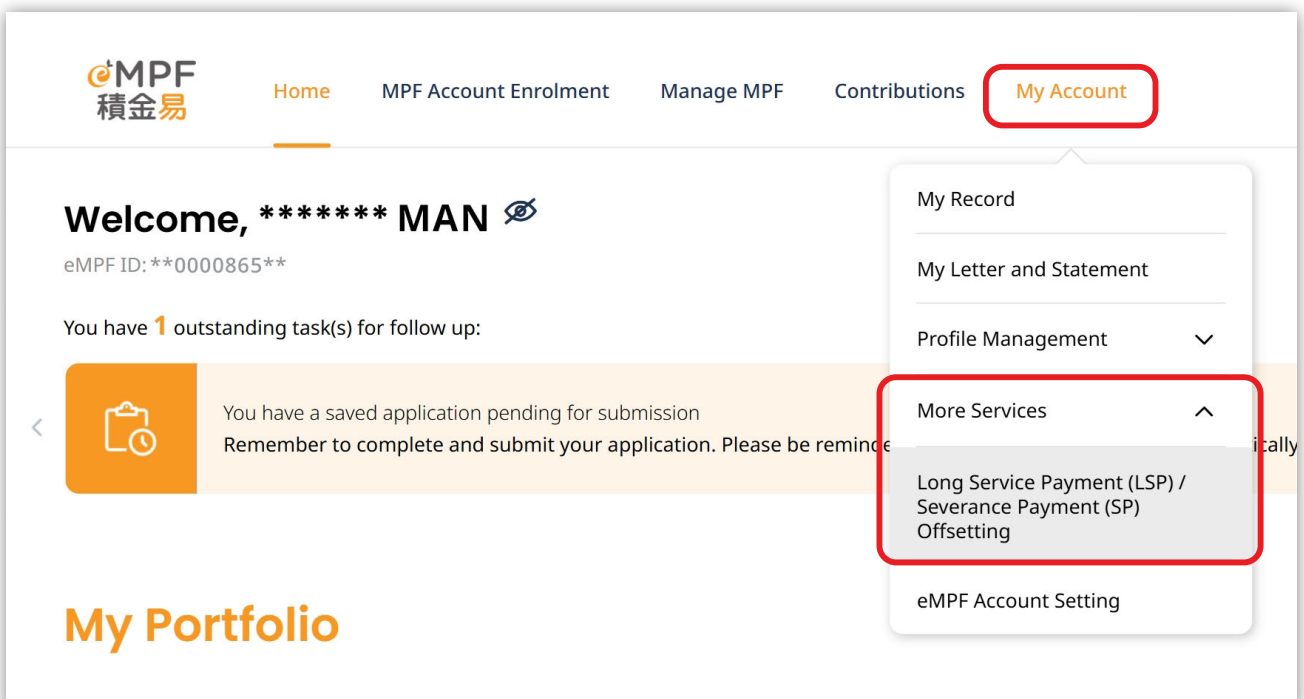
B. LSP/SP Offsetting – Initiated by Scheme Member

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

B1 Log in to the eMPF™ Web Portal.



B2 Select “More Services” under “My Account” on the menu bar, click “Long Service Payment (LSP) / Severance Payment (SP) Offsetting”.



B3 Select the account(s) to apply for LSP/SP offsetting and click **Next**.


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Select Scheme & Account LSP/SP Information Payment Method Upload Supporting Documents Confirmation

You are applying for offsetting Long Service Payment (LSP) / Severance Payment (SP)

Select Scheme & Account

Please select the account(s) from the options below that you would like to apply for offsetting Long Service Payment (LSP) / Severance Payment (SP).

 The amount below reflects only the accrued benefits attributed to the Employer's Contributions made to the eMPF Platform. Upon receiving the request, the eMPF Platform will calculate the total benefits eligible for LSP/SP offsetting together with the benefits accumulated prior to the eMPF Platform (if any).

 **MPF Scheme A** 

Since 01/02/2018 | Member Account No.: 56460306

Employer Name
ABC Company

| | |
|------------------|--|
| Account Type | Accrued Benefits Derived from Employer's Contributions |
| Regular Employee | \$ 100,000.00 |

[Account Details](#)



Tips:

If you have multiple accounts under the same employer, those accounts will be automatically selected by the system.

B4 Select **“Yes”** under **Entitled to LSP/SP** section and fill in the LSP/ SP information. Then, click **Next**.

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Select Scheme & Account
LSP/SP Information
Payment Method
Upload Supporting Documents
Confirmation

LSP/SP Information

Selected Account Details ^

Selected Account 1

MPF Scheme A

Trustee: Trustee A
Account Type: Regular Employee

Member Account No.: 56460306

Employer Name: ABC Company

Accrued Benefits Derived from Employer's Contributions

\$ 100,000.00

LSP/SP Offsetting Details

If you are eligible for receiving LSP/SP from your employer under the Employment Ordinance but have not been paid in full, you may apply to withdraw the benefits derived from employer's contributions to offset the amount of LSP/SP not yet paid by your employer.

To know more about LSP/SP offsetting, please visit [MPFA website](#).

Date of Employment:
01/02/2018

Entitled to LSP/SP: 📅

Termination reason: Laid Off ▼

Entitled to LSP/SP

YES NO

LSP/SP Offsetting Details

💡 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/>).

Long Service Payment (LSP) / Severance Payment (SP) Selection

Severance Payment (SP) ▼

| | |
|---|---|
| Pre-transition Portion of LSP/SP | Post-transition Portion of LSP/SP |
| \$ 80,000 | \$ 10,000 |
| Amount of LSP/SP Paid to Member by Employer | Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion) |
| \$ 30,000 | \$ 60,000 |

Offset Amount from Occupational Retirement Scheme (ORSO Scheme)

YES NO

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Remarks:

- (i) The total amount derived from the employer's mandatory and voluntary contributions will be shown beside 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. For more information about the calculation of LSP/SP, please visit Labour Department's Thematic Webpage on the [Abolition of MPF Offsetting Arrangement](#).
- (iii) The Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion) will be auto-calculated based on your information provided.

B5 Select a payment method and fill in the payment information. Then, click **Next**.

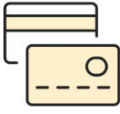
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Select Scheme & Account
LSP/SP Information
Payment Method
Upload Supporting Documents
Confirmation


Payment Method

Payment Details

Please select one of the following payment methods and fill in the required information to receive the Long Service Payment (LSP) / Severance Payment (SP) offset amount. ⓘ



Bank Transfer



Cheque

Bank Transfer

You must be the bank account holder. Payment to a third party account is not accepted.

Local Bank
 Overseas Bank/Other Places Bank

Bank Code

Branch No. (3 digits)

Bank Name

Bank Account Holder Name (accept English only)

Bank Account No.

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Next



Tips:

Cheque: The cheque will be posted to your correspondence address.

Bank Transfer: You must be the bank account holder. Payment to a third party account is not accepted.

B6 Upload the supporting document(s) shown on the page and click **Next**.


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Select Scheme & Account LSP/SP Information Payment Method Upload Supporting Documents Confirmation



Upload Supporting Documents

Please upload the supporting document(s) as shown below. Certified true copy (CTC) or original copy may be required for certain documents. Please submit it in person or by post to the designated P.O. box if applicable.


Statutory Declaration on Cessation of Employment [MPF(S) - C(SD)]





You may drag and drop the file here or click [here](#) to select your file.

 Supporting Document_1.pdf 1 MB 

Labour Tribunal Form



You may drag and drop the file here or click [here](#) to select your file.

 Supporting Document_2.pdf 1 MB 

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B7 Review the information and click **Submit**.

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Select Scheme & Account LSP/SP Information Payment Method Upload Supporting Documents Confirmation

Confirmation

Step 1 - Select Scheme & Account

Selected Account Details ^

Selected Account 1

| | | | |
|---|---|---|--|
|  | MPF Scheme A Trustee: Trustee A Account Type: Regular Employee | Member Account No: 56460306 Employer Name: ABC Company | Accrued Benefits Derived from Employer's Contributions \$ 100,000.00 |
|---|---|---|--|

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Step 2 - Long Service Payment (LSP) / Severance Payment (SP) Information

✓ LSP/SP Offsetting Details ^

| | |
|--|--|
| Date of Employment: 01/02/2018 | Last Date of Employment: 31/12/2025 |
| Termination reason: Laid Off | Entitled to Long Service Payment (LSP) / Severance Payment (SP): Yes |

LSP/SP Offsetting Details

| | |
|---|---|
| Long Service Payment (LSP) / Severance Payment (SP) Selection: Severance Payment (SP) | Pre-transition Portion of LSP/SP: \$ 80,000.00 |
| Post-transition Portion of LSP/SP: \$ 10,000.00 | Amount of LSP/SP Paid to Member by Employer: \$ 30,000.00 |
| Outstanding Amount of LSP/SP Due to Member (including pre-transition and post-transition portion): \$ 60,000.00 | Offset Amount from Occupational Retirement Scheme (ORSO Scheme): No |

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Step 3 - Payment Method

✓ Payment Details v

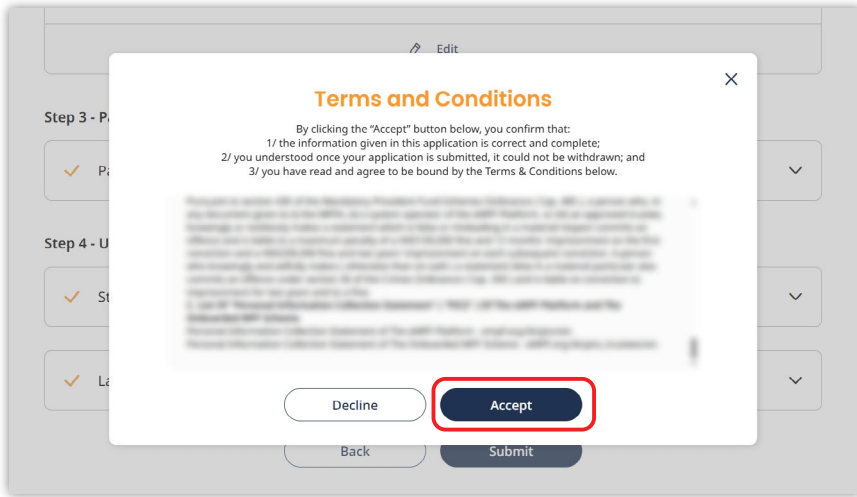
Step 4 - Upload Supporting Documents

✓ Statutory Declaration on Cessation of Employment [MPF(S) - C(SD)] v

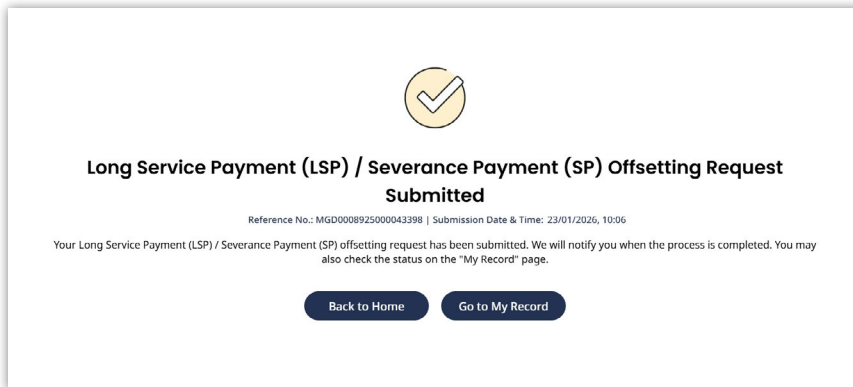
✓ Labour Tribunal Form v

[Back](#) [Submit](#)

B8 Read the Terms and Conditions and then click **Accept**.



B9 The LSP/SP offsetting request has been successfully submitted. We will send you the result via email or SMS.



- End -