

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



**Web Portal
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™ 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

Version: 1.3

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](#).



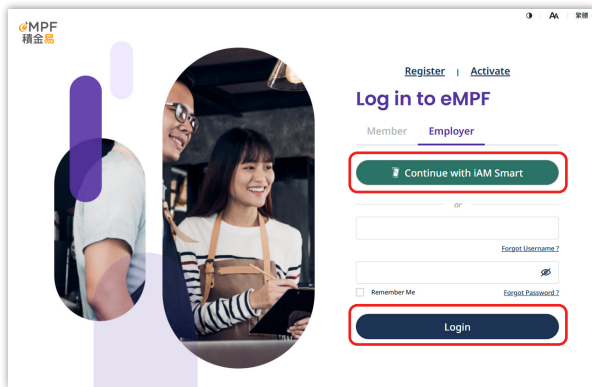
Remarks to employees:

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

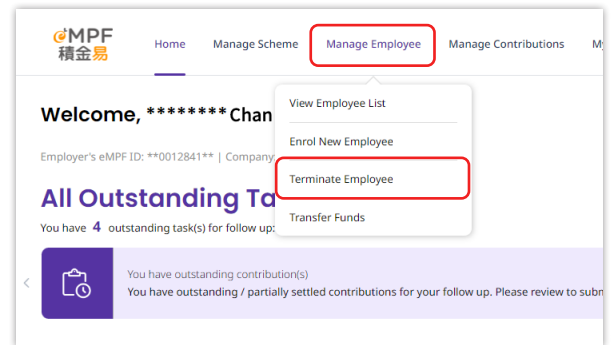
B. Report Cessation of Employment

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

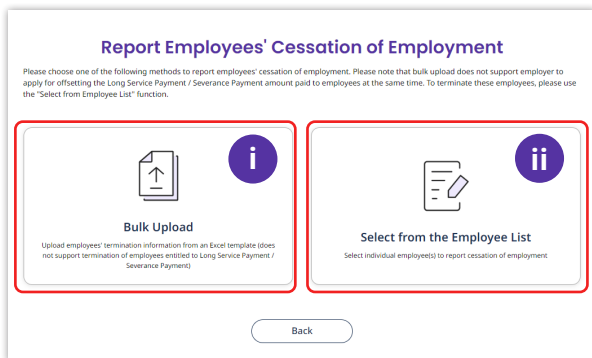
B1 Go to the eMPF™ Web Portal and log in.



B2 Select “Terminate Employee” under “Manage Employee” on the menu bar.



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 Read the Bulk Upload Guideline and click **Template with in-built Checking** / **Template without in-built Checking** to download the employee data spreadsheet template. Then click **Next**.

Bulk Upload Guideline

Please download the employee details spreadsheet template and follow the guidelines below for bulk upload (Please note that bulk upload does not support employer to apply for offsetting the Long Service Payment / Severance Payment amount paid to employees at the same time)

1 Download a bulk upload template from the below options

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

i. The "Template with in-built Checking" is a macro-enabled Excel file designed to identify potential formatting errors in your inputs. This template facilitates and simplifies the preparation and output of a CSV file upload. After downloading the template, please be reminded to click the "Output to CSV" and fill in the data to proceed with your file upload.

ii. The "Template without in-built Checking" is a plain Excel file with a template where you can input data and upload the file directly. It is suggested to use this template if you have any technical issues using the "Template with in-built Checking".

2 Upload the completed data file then press "Next"

3 Accept the Terms and Conditions to submit

Please note: It will take us some time to process your upload. We will notify you when the file is successfully uploaded.

Back **Next**

- a2 Click **"Browse"** or use **"drag and drop"** function to select the completed spreadsheet. Then click **Next** to upload the file.

You are reporting employees' cessation of employment

"Cessation of Employment" Details

Please upload the completed employee details spreadsheet below.

Terminate Employee
This bulk upload function is designated for uploading cessation of employment details only. For any contribution-related data, please upload via the "Manage Contributions". Otherwise, the system will ignore the contribution-related data.

Bulk Upload

Please drag and drop the file here for replacement. You may also press **browse** button to select your file.
You can only upload 1 file (up to 10MB) in csv, xls, xlsx format at a time.

Employee Termination.xlsx 14 KB

Back **Next**

- a3 Review the bulk upload details and click **Submit**.

You are reporting employees' cessation of employment

Confirmation

This bulk upload function is designated for uploading cessation of employment details only. For any contribution-related data, please upload via the "Manage Contributions". Otherwise, the system will ignore the contribution-related data.

"Cessation of Employment" Details

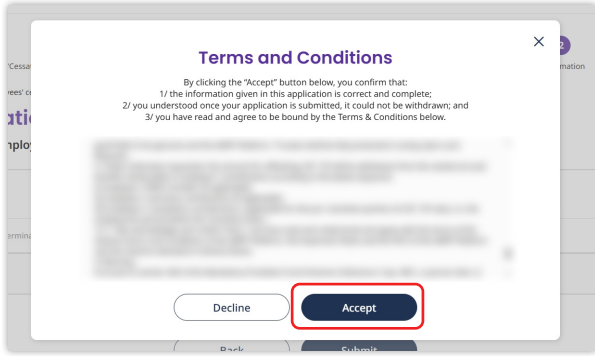
Bulk Upload

Employee Termination.xlsx 14 KB

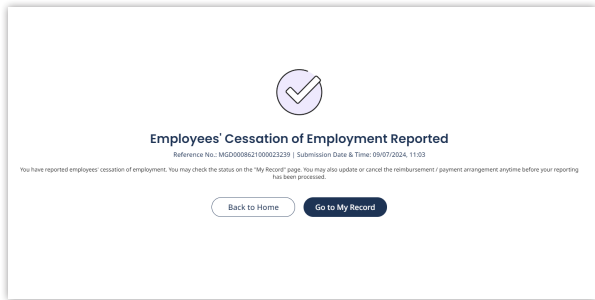
Edit

Back **Submit**

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

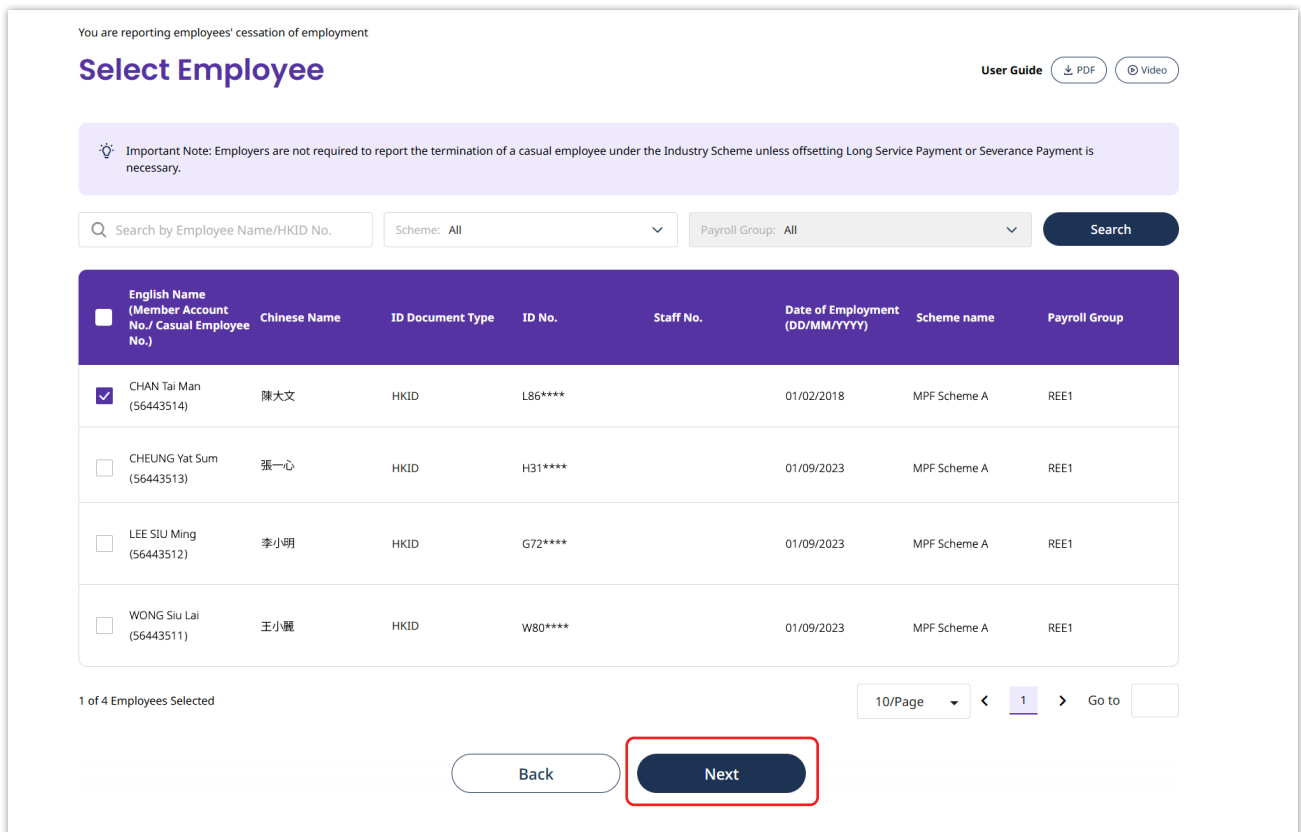


a5 The system will take some time to process your file. You will receive a notification on **eMPF™** once your request has been successfully submitted.





ii) Select from the Employee List

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



b2 Fill in the Cessation of Employment details for each employee and click **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, click **Next** to go to **Step C2** directly.

 If there is no LSP/SP offsetting application, please select **"No"** under **Entitled to LSP/SP** section and go to **Step b3-b5**.



You are reporting employees' cessation of employment

"Cessation of Employment" Details

User Guide [PDF](#) [Video](#)

✓ CHAN Tai Man (HKID: L86*****)

Scheme Information

MPF Scheme A
Trustee: Trustee A | Member Account No.: 56443514

Amount Derived from Employer's Contributions (HKD) (Please note that it is the latest balance for reference only and it may differ from the actual amount at the time of offsetting.)
Please note that employees' cessation of employment is not available for casual employees in the Industry Scheme.

\$ 50,000.00

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 "N/A", it may 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: **\$ 50,000.00**
Accrued Benefits Derived from Employer's Voluntary Contributions: **\$ 0.00**

Offsetting Sequence
First Priority

Cessation of Employment Information

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

Last Date of Employment (DD/MM/YYYY)
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)/ Severeance Payment (SP) signed by the employee or Long Service Payment (LSP)/ Severeance Payment (SP) entitlement signed by the employee" and "Payment Proof of Long Service Payment or Severeance 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 / Severeance 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

Severeance Payment (SP)

Pre-transition Portion of LSP/SP \$ 80,000	Post-transition Portion of LSP/SP \$ 40,000
Amount of LSP/SP Paid to Member by Employer \$ 30,000	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	Offset Amount from Other Scheme \$ 0
Amount Payable to Employer \$ 30,000	

[Remove](#)

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You are reporting employees' cessation of employment

"Cessation of Employment" Details

User Guide [PDF](#) [Video](#)

✓ CHAN Tai Man (HKID: L86*****)

Scheme Information

MPF Scheme A
Trustee: Trustee A | Member Account No.: 56443514

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 "N/A", it may 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: \$ 50,000.00
Accrued Benefits Derived from Employer's Voluntary Contributions: \$ 0.00

Offsetting Sequence: First Priority

Cessation of Employment Information

Date of Employment (DD/MM/YYYY): 02/09/2024

Last Date of Employment (DD/MM/YYYY): 31/12/2025
Termination reason: Resignation

Entitled to LSP/SP
 YES
 NO

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

b4 Read the terms and conditions and click **Accept**.

Confirm

Step 1 - Selected Employee(s)

English Name (Mandatory)	Chinese Name	ID Document Type	ID No.	Staff No.	Date of Employment (DD/MM/YYYY)	Scheme name	Payroll Group
Chan Tai Man (Chan Tai Man)	陳太文	HKID	L86****		02/09/2024	MPF Scheme A	REG

Total 1 Results

Step 2 - "Cessation of Employment" Details

✓ CHAN Tai Man (HKID: L86*****)

Scheme Information

MPF Scheme A
Trustee: Trustee A | Member Account No.: 56443514

Cessation of Employment Information

Date of Employment (DD/MM/YYYY): 02/09/2024
Last Date of Employment (DD/MM/YYYY): 31/12/2025
Termination reason: Resignation
Entitled to Long Service Payment (LSP) / Severance Payment (SP): NO
Accrued Benefits Derived from Employer's Mandatory Contributions: \$50,000.00
Accrued Benefits Derived from Employer's Voluntary Contributions: \$0.00

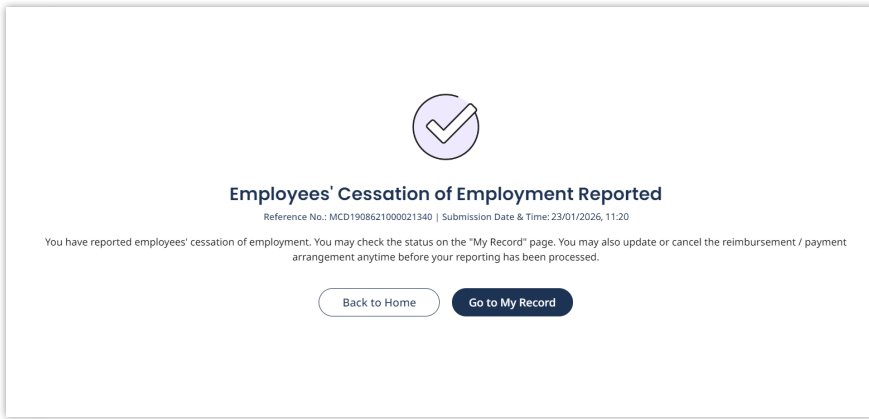
[Back](#) [Submit](#)

Terms and Conditions

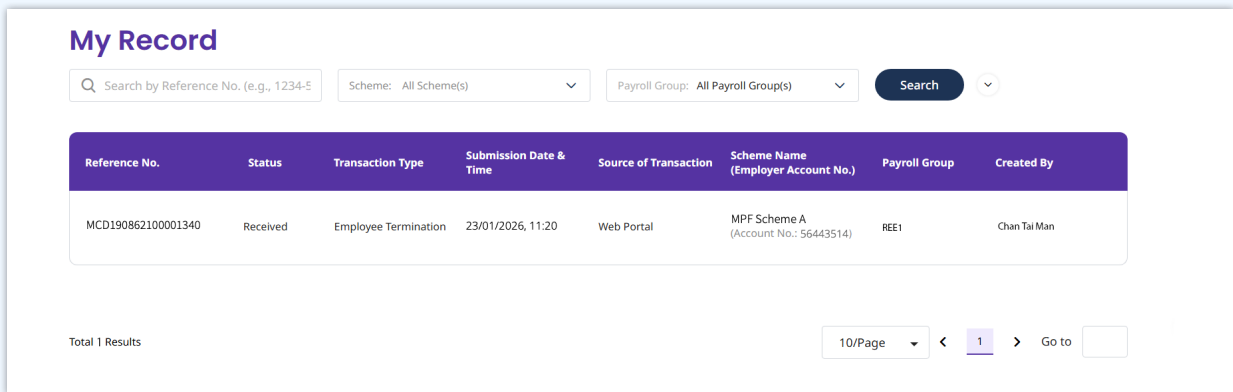
By clicking the "Accept" button below, you confirm that:
1/ the information given in this application is correct and complete;
2/ you understood once your application is submitted, it could not be withdrawn; and
3/ you have read and agree to be bound by the Terms & Conditions below.

[Decline](#) [Accept](#)

b5 The request has been successfully submitted.



Remarks: To check the status of your request, go to **"My Account"** on the homepage 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 click **Next**.

You are reporting employees' cessation of employment

"Cessation of Employment" Details

User Guide PDF Video

✓ CHAN Tai Man (HKID: L86****)

Scheme Information

MPF Scheme A
Trustee: Trustee A | Member Account No.: 56443514

Amount Derived from Employer's Contributions (HKD) (Please note that it is the latest balance for reference only and it may differ from the actual amount at the time of offsetting.)
Please note that employees' cessation of employment is not available for casual employees in the Industry Scheme.

\$ 50,000.00

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 "N/A", it may 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: **\$ 50,000.00**
Accrued Benefits Derived from Employer's Voluntary Contributions: **\$ 0.00**

Offsetting Sequence
First Priority

Cessation of Employment Information

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

Last Date of Employment (DD/MM/YYYY): 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 and 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	Post-transition Portion of LSP/SP \$ 40,000
Amount of LSP/SP Paid to Member by Employer \$ 30,000	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	Offset Amount from Other Scheme \$ 0
Amount Payable to Employer \$ 30,000	

Remove

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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), please select **“Manage Enrolled Scheme”** under **“Manage Scheme”** on the menu bar 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 the supporting document(s) shown on the page and click **Next**.

You are reporting employees' cessation of employment

Upload Supporting Documents

User Guide PDF Video

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.

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

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 employer

You may drag and drop the file here or click [here](#) to select your file.
You can only upload 5 file (up to 10MB) in pdf, jpg, jpeg, png, tif, tiff, doc, docx format at a time.

Signed LSPSP Receipt by Employee - Copy.pdf 4 MB

Payment Proof of Long Service Payment or Severance Payment

You may drag and drop the file here or click [here](#) to select your file.
You can only upload 5 file (up to 10MB) in pdf, jpg, jpeg, png, tif, tiff, doc, docx format at a time.

Payment Proof - Copy.pdf 4 MB

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C3 Select a payment method and fill in the payment information. Then, click **Next**.

You are reporting employees' cessation of employment


Reimbursement / Payment Arrangement

Reimbursement Details

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

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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 Review the information and click **Submit**.

Confirm

Step 1 - Select Employee

Selected Employee(s)

English Name / Member Account No. / Casual Employee No.	Chinese Name	ID Document Type	ID No.	Staff No.	Date of Employment (DD/MM/YYYY)	Scheme name	Payroll Group
Chan Tai Man (S6443514)	陳太文	HKID	L86****		01/02/2018	MPF Scheme A	REEL

Total 1 Results 10/Page < 1 > Go to

[Edit](#)

Step 2 - "Cessation of Employment" Details

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

Scheme Information

MPF Scheme A
Trustee: Trustee A | Member Account No.: S6443514

Cessation of Employment Information


Date of Employment (DD/MM/YYYY)	01/02/2018	Last Date of Employment (DD/MM/YYYY)	31/12/2025
Termination reason	Laid Off	Entitled to LSP/SP	YES
Details of LSP/SP and Offset Selection		Pre-transition Portion of LSP/SP	
Severance Payment (SP)		Amount of LSP/SP Paid to Member by Employer	\$ 80,000.00
Post-transition Portion of LSP/SP	\$ 40,000.00	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)	\$ 90,000.00	Offset Amount from Occupational Retirement Scheme (ORSO Scheme)	\$ 0.00
Other Amount from Other Scheme	\$ 0.00	Amount Payable to Employer	\$ 30,000.00
Offset Sequence			
First Priority			
Accrued Benefits Derived from Employer's Mandatory Contributions	\$ 50,000.00	Accrued Benefits Derived from Employer's Voluntary Contributions	\$ 0.00

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Step 3 - Upload Supporting Documents


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

✓ 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

 Signed LSP/SP Receipt by Employee - Copy.pdf 640.07 KB

[Edit](#)

✓ Payment Proof of Long Service Payment or Severance Payment

 Payment Proof - Copy.pdf 640.07 KB

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Step 4 - Reimbursement / Payment Arrangement

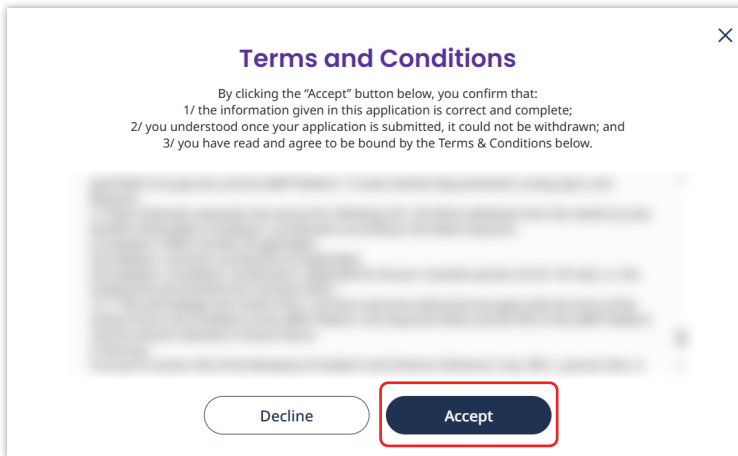
✓ Reimbursement Details

Payment Method
Cheque

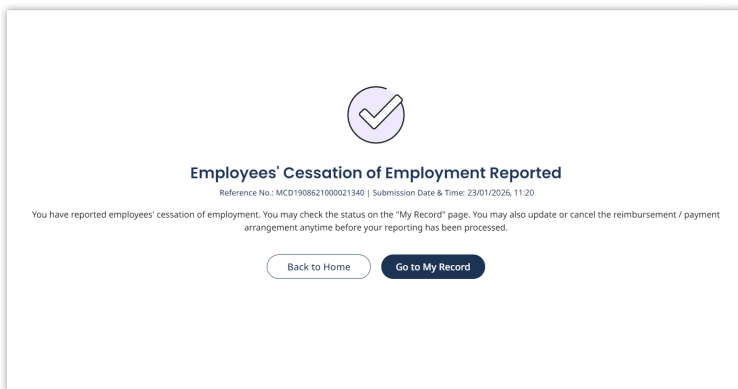
[Edit](#)

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Submit

C5 Read the Terms and Conditions and click **Accept** .



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 -