

Long Service Payment / Severance Payment Offsetting Arrangements



**Mobile App
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 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 1205-6, 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: 1.2

Date : 29 Aug, 2025

Contents

A. Introduction	P.3
B. LSP/SP Offsetting – Initiated by Scheme Members	P.4

A. Introduction

The **eMPF Platform** allows employers and employees to initiate request for LSP/SP offsetting for MPF scheme(s) which has been onboarded the **eMPF Platform**.

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 - Mobile App 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 Members

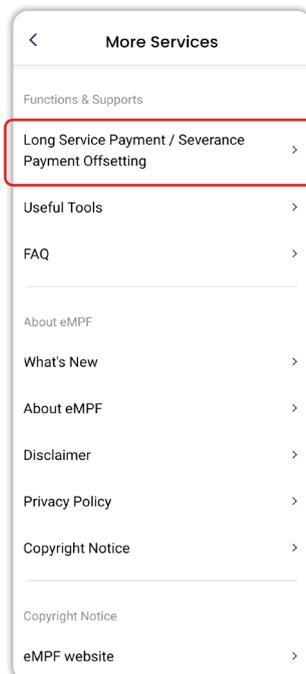
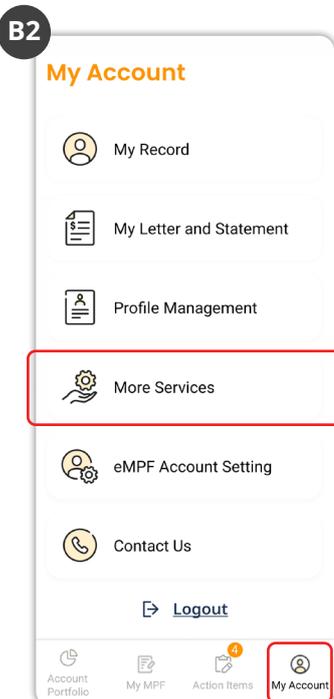
If you would like to apply for LSP/SP offsetting, please follow the steps below to submit the application.



Remarks: Before you start, please ensure that the relevant MPF scheme is already onboarded the **eMPF Platform**. You may check the scheme onboarding schedule on the **eMPF website**. For MPF schemes which have not onboarded yet, please visit the trustee's website and make your request with the trustee directly.



B1 Log in to the **eMPF** Mobile App.



B2 Tap **"My Account"** on the menu bar and tap **"More Services"**. Then select **"Long Service Payment / Severance Payment Offsetting"**.

B3

Long Service...

1 2 3 4 5

Select Scheme & Account

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

MPF Scheme A

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

A Company

Account Type: Regular Employee

Benefits Derived from Employer Contributions (HKD): \$ 100,000

[Account Details](#)

Next

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



Tips:

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

B4

Long Service...

1 2 3 4 5

LSP/SP Information

MPF Scheme A
Regular Employee | Member Account No.: 56460306

Employer Name: **A Company**

Trustee: **Trustee A**

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

Accrued Benefits Derived from Employer's Contributions: \$ 100,000.00

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/>).

Date of Employment: 01 / 02 / 2018

Last Date of Employment: 31 / 12 / 2025

Termination reason: Laid Off

Entitled to LSP/SP: Yes No

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 (HKD): \$ 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): Yes No

Next

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



Remarks:

- (i) The total amount derived from the employer's mandatory 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. 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.



B. LSP/SP Offsetting – Initiated by Scheme Member

B5

Long Service...

1 2 3 4 5

Payment Method

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. Please also ensure the below Bank Account Holder Name matches with your bank record in order to proceed with your instruction. If record is not matched, the payment instruction may not be accepted by your designated bank.

Local Bank
 Bank in overseas / other places

Bank Name
Bank A

Bank Account Holder Name (accept English only)
Chan Tai Man

Bank Code
123

Branch No.
012

Bank Account No.
123456789

B6

Long Service...

1 2 3 4 5

Upload Supporting Documents

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.

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

Supporting Document.pdf
9.66 KB

Upload File

Labour Tribunal Form v

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



Tips:

Cheque: The cheque will be posted to the correspondence address in your eMPF record.

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 tap **Next**.

B7

Long Service...

Confirmation

Step 1 - Select Scheme & Account

Selected Account Details

Selected Account 1

MPF Scheme A
Trustee A | 56460306
Company Name: A Company
Regular Employee
Date of Employment (DD/MM/YYYY): 01/02/2018

Total Employer Contributions (HKD)
\$100,000.00

Edit

Step 2 - LSP/SP Information

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

Step 3 - Payment Method

Payment Details

Step 4 - Upload Supporting Documents

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

Labour Tribunal Form

Submit

B8

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

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

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

B9



Long Service Payment (LSP) / Severance Payment (SP) Offsetting Request Submitted

Reference No.: MCD0308636000023831

Submission Date & Time: 23/01/2026, 10:06

Your Long Service Payment (LSP) / Severance Payment (SP) offsetting request has been submitted. We will notify you when the process is completed. You may also check the status on the "My Record" page.

Go to My Record

Back to Home

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

- End -