



**Pay attention to the special dates in each year when making enrolment and first-time contributions for newly employed non-casual employees**

Employers are obligated to enrol new employees into MPF schemes and make the mandatory contributions in full on time. Otherwise, a financial penalty and/or surcharge may be imposed by the MPFA for late enrolment and/or late payment of contributions. It is essential to understand the MPF enrolment deadline into an MPF scheme and the correct day to make the first-time contributions for your newly employed non-casual employees.

Please refer to the Enrolment deadline in ‘General Rule’ section under ‘Enrolling your employees’ of Administration Guide for Employer for further details.

**First-time contributions:**

The first-time contributions should be paid to your trustee on or before the 10th day after the last day of the calendar month on which the 60th day of employment falls.

However, there are some special days each year that employers should pay attention to. That is, when the MPF enrolment deadline falls on the last calendar day of a month which is a Saturday, a public holiday, a gale warning day or a black rainstorm warning day, making it necessary to extend the MPF enrolment deadline for the new employees to the first business day of next month. However, the ‘first-time contribution day’ for the first contributions of employee remains unchanged.

For instance, the new employee’s 60th day of employment is 30 April 2016 (that is a Saturday), the deadline for enrolment of this employee will be extended to next business day (that is 3 May 2016), which is not a Saturday, a public holiday, a gale warning day or a black rainstorm warning day. However, there is no change to the end date of the permitted period (for the purpose of calculating the contribution day) and no postponement of the ‘first-time contribution day’, herein, the deadline for employer to pay the first-time contributions in full for this new employee remains unchanged on 10 May 2016.

Below shows the special dates in 2016, which share similar situation with the above example and employers should pay close attention to:

<b>Employment date</b>	<b>The 60th day of employment</b>	<b>Deadline for enrolment</b>	<b>Correct first-time contribution</b>
2 December 2015	30 January 2016 (Saturday)	1 February 2016 (Monday)	11 February 2016 (Thursday)
3 December 2015	31 January 2016 (Sunday)	1 February 2016 (Monday)	11 February 2016 (Thursday)
2 March 2016	30 April 2016 (Saturday)	3 May 2016 (Tuesday)	10 May 2016 (Tuesday)
1 June 2016	30 July 2016 (Saturday)	1 August 2016 (Monday)	10 August 2016 (Wednesday)
2 June 2016	31 July 2016 (Sunday)	1 August 2016 (Monday)	10 August 2016 (Wednesday)
2 November 2016	31 December 2016 (Saturday)	3 January 2017 (Tuesday)	10 January 2017 (Tuesday)