



支付退休金／遺屬撫恤金

(I) 支付退休金／遺屬撫恤金的條件

- (A) 根據退休金條例、退休金利益條例和退休金利益（司法人員）條例發給的退休金，會在下列情況下停止支付、暫停支付、扣減或取消：
- 領取退休金人士：
- (i) 身故；
 - (ii) 被裁定破產或宣告無力清償債務；
 - (iii) 經判決犯有叛國罪，或對香港嚴重有損的罪行，或其以前受僱於政府時違反防止賄賂條例第二部的罪行；
 - (iv) 在退休後兩年內或指定的較長時間內，未經行政長官書面批准而自行經營商業，成為合夥經營的合夥人，成為一家公司的董事或僱員，而按照行政長官的意見，該業務或該合夥經營或該公司或其受聘職位的業務主要是在本港進行；或
 - (v) 獲香港特別行政區政府再度聘任(包括為公務員或非公務員合約僱員)或受聘於補助機構，而補助機構是指香港退休金法例內為執行有關暫停支付退休金規定而藉憲報公告決定為公職服務的補助機構^[註1]。
- (B) 根據尚存配偶及子女撫恤金條例和孤寡撫恤金條例發給的撫恤金，會在下列情況下停止支付、暫停支付、扣減或取消：
- (i) 身故^[註2](適用於所有領取撫恤金的人士)；
 - (ii) 被裁定破產或宣告無力清償債務(適用於根據尚存配偶及子女撫恤金條例領取撫恤金的人士)；
 - (iii) 再婚^[註2](適用於根據尚存配偶及子女撫恤金條例的尚存配偶或孤寡撫恤金條例的遺孀)；
 - (iv) 未有繼續在認可教育機構接受全日制教育，年滿十八歲(適用於根據尚存配偶及子女撫恤金條例或孤寡撫恤金條例的兒子)；但假如他仍繼續在認可教育機構接受全日制教育，則直至二十三歲為止；
 - (v) 年滿十八歲(適用於根據尚存配偶及子女撫恤金條例或孤寡撫恤金條例的已婚女兒)；
 - (vi) 未有繼續在認可教育機構接受全日制教育，年滿二十一歲(適用於根據尚存配偶及子女撫恤金條例或孤寡撫恤金條例的未婚女兒)；但假如她仍繼續在認可教育機構接受全日制教育，則直至二十三歲為止；
 - (vii) 被其他人領養(適用於根據尚存配偶及子女撫恤金條例的子女)。

(II) 通知庫務署任何可能會影響領取退休金／撫恤金資格的變更

- (A) 領取退休金／撫恤金人士如有任何會影響其領取退休金／撫恤金資格的變更，必須立即通知庫務署。例如，若領款人再度受聘擔任公職，領款人必須立即以書面向庫務署報告有關事宜以便暫停支付退休金。
- (B) 如領取退休金／撫恤金人士已身故，其直系家屬必須儘快向庫務署報告有關身故的消息，以便停止支付退休金／撫恤金。

(III) 以銀行戶口自動轉帳領取退休金／撫恤金的人士的每年度聲明

以銀行戶口自動轉帳領取退休金／撫恤金的人士每年須簽署「符合享有退休金／撫恤金聲明」及寄回庫務署。庫務署會在領款人出生月份前的半個月發出聲明表格給領款人填報。庫務署在接獲領款人填妥的表格後，將會繼續在領款人出生／簽署聲明的月份後起計的十二個月，把退休金／遺屬撫恤金按領款人的指示直接存入領款人在香港的銀行戶口內。

註 1 領取退休金人員受聘於16間經刊憲的補助機構期間，以及年屆退休金條例、退休金利益條例規定的正常或訂明退休年齡的領取退休金人員再度受聘於政府期間，須暫停支取退休金的安排，已由2011年9月1日起撤銷。

註 2 如根據尚存配偶及子女撫恤金條例領取撫恤金的尚存配偶身故或再婚，支付給子女的撫恤金，可能會重新計算及調整；如根據孤寡撫恤金條例領取撫恤金的遺孀身故或再婚，則撫恤金將支付給有資格領取撫恤金的子女(如適用)。



Payment of Pension Benefits

(I) CONDITIONS OF PAYMENT OF PENSION BENEFITS

- (A) Pension benefits payable to a person under the Pensions Ordinance, the Pension Benefits Ordinance, the Pension Benefits (Judicial Officers) Ordinance shall cease, suspend, reduce or cancel if the pensioner :
- (i) dies;
 - (ii) is adjudicated bankrupt or declared insolvent;
 - (iii) is convicted of treason, or an offence gravely injurious to Hong Kong, or an offence under Part II of the Prevention of Bribery Ordinance related to his previous government service;
 - (iv) has, within 2 years after his retirement, or a longer period as may be prescribed, and without the prior permission in writing of the Chief Executive, entered business on his own account, become a partner in a partnership, become a director of a company or become an employee, if the principal part of such business or the business of such partnership or company or of his employment is, in the opinion of the Chief Executive, carried on in Hong Kong; or
 - (v) is re-employed in the public service under the HKSAR Government (as civil servant or non-civil service contract staff) or in any subvented organization which has been determined to be public service for the purpose of suspension of pension under the Hong Kong pensions legislation by gazette notice ^[note 1].
- (B) Pension benefits payable to a person under the Surviving Spouses' and Children's Pensions Ordinance (SSCPO) and Widows and Orphans Pension Ordinance (WOPO) shall cease, suspend, reduce or cancel if the pensioner :
- (i) dies ^[note 2] (for all dependants);
 - (ii) is adjudicated bankrupt or declared insolvent (for all dependants under the SSCPO);
 - (iii) who is a surviving spouse or widow under the SSCPO or WOPO, remarries ^[note 2];
 - (iv) who is a son under the SSCPO or WOPO and not continuously receiving full-time education at a recognised educational establishment, attains at the age of 18. However, if he is continuously receiving full-time education, attains the age of 23;
 - (v) who is a married daughter under the SSCPO or WOPO, attains the age of 18;
 - (vi) who is an un-married daughter under the SSCPO or WOPO, and not continuously receiving full-time education at a recognized educational establishment, attains at the age of 21. However, if she is continuously receiving full-time education, attains the age of 23;
 - (vii) who is a son/daughter under the SSCPO, is adopted by another person.

(II) NOTIFICATION OF CHANGES AFFECTING ENTITLEMENT TO PENSION

Pensioners are required to notify the Treasury immediately of any changes which affect their entitlement to pension. On re-appointment to the public service, pensioners should immediately report in writing about the details of their appointment for suspension of pension. Upon the pensioner's death, the next of kin of the deceased pensioner should inform the Treasury of the death as early as possible for cessation of pension.

(III) ANNUAL DECLARATION FOR PAYMENT THROUGH BANK ACCOUNT AUTOPAY

Where pension is paid through bank account autopay, the pensioner concerned is required to complete an annual 'Declaration of Entitlement to Pension Benefits' and return it to the Treasury. The Treasury will issue the declaration form to the pensioners by the middle of the month preceding their month of birth. Upon receipt of the completed declaration form, the Treasury will continue arranging for payment of their pension benefits for the forthcoming 12 months commencing after pensioners' month of birth/ the month they sign the declaration into their bank account in Hong Kong in accordance with their standing instructions.

note 1 With effect from 1 September 2011, pension suspension arrangements have been discontinued for pensioners employed by the 16 gazetted subvented organisations and for pensioners having reached the applicable normal or prescribed retirement ages specified in the Pensions Ordinance and Pension Benefits Ordinance and re-employed by the Government.

note 2 Where a surviving spouse under the SSCPO dies or remarries, the dependant pension payable to the pensionable children may be adjusted, or in the case of a widow under the WOPO dies or remarries, the dependant pension will become payable to the pensionable children, if applicable.