

Use Schedule of Electronic Filing Service

Electronic Filing — Contributions of the Obligatory System for Long-Term Employee: (Schedule of First-Time Use)

Month of Application	Month of First-Time Use	Reportable Quarter	Reporting Period	Time You “Submit” Employee Data	Time You Can Download the Electronic Filing Return	Month of Payment	Payment Channels	Time You Can Download the “Record of Payment”
			From the 1st day of the month prior to the contribution month to the second last working day of the contribution month	From the 1st day of the month prior to the contribution month to the second last working day of the contribution month	The Electronic Filing Return can be downloaded at the earliest on the first day of the contribution month, or from the day following the "submission" of data to the last day of the month	In the contribution month		Starting from the 10th day of the month that immediately follows the contribution month
Dec, Jan, Feb	Mar	Q1	Mar 1st to the second last working day of Apr	Mar 1st to Mar 31st	Apr 1st to Apr 30th	Apr	All	From May 10th onwards
				Apr 1st to the second last working day of Apr	From the day following the submission of data to Apr 30th		All service points of the Social Security Fund and by AutoPay of designated banks	
Mar, Apr, May	Jun	Q2	Jun 1st to the second last working day of Jul	Jun 1st to Jun 30th	Jul 1st to Jul 31st	Jul	All	From Aug 10th onwards
				Jul 1st to the second last working day of Jul	From the day following the submission of data to Jul 31st		All service points of the Social Security Fund and by AutoPay of designated banks	
Jun, Jul, Aug	Sep	Q3	Sep 1st to the second last working day of Oct	Sep 1st to Sep 30th	Oct 1st to Oct 31st	Oct	All	From Nov 10th onwards
				Oct 1st to the second last working day of Oct	From the day following the submission of data to Oct 31st		All service points of the Social Security Fund and by AutoPay of designated banks	
Sep, Oct, Nov	Dec	Q4	Dec 1st to the second last working day of Jan	Dec 1st to Dec 31st	Jan 1st to Jan 31st	Jan	All	From Feb 10th onwards
				Jan 1st to the second last working day of Jan	From the day following the submission of data to Jan 31st		All service points of the Social Security Fund and by AutoPay of designated banks	

Electronic Filing — Contributions of the Obligatory System for Long-Term Employee: (Schedule of Regular Use)

Work Quarter	Reporting Period	Time You “Submit” Employee Data	Time You Can Download the Electronic Filing Return	Month of Payment	Payment Channels	Time You Can Download the “Record of Payment”
	The first day of the work quarter to the second last working day of the contribution month	The first day of the work quarter to the second last working day of the contribution month	The Electronic Filing Return can be downloaded at the earliest on the first day of the contribution month, or from the day following the "submission" of data to the last day of the month	In the contribution month		Starting from the 10th day of the month that immediately follows the contribution month
Q1	Jan 1st to the second last working day of Apr	Jan 1st to Mar 31st	Apr 1st to Apr 30th	Apr	All	From May 10th onwards
		Apr 1st to the second last working day of Apr	From the day following the submission of data to Apr 30th		All service points of the Social Security Fund and by AutoPay of designated banks	
Q2	Apr 1st to the second last working day of Jul	Apr 1st to Jun 30 th	Jul 1st to Jul 31st	Jul	All	From Aug 10th onwards
		Jul 1st to the second last working day of Jul	From the day following the submission of data to Jul 31st		All service points of the Social Security Fund and by AutoPay of designated banks	
Q3	Jul 1st to the second last working day of Oct	Jul 1st to Sep 30th	Oct 1st to Oct 31st	Oct	All	From Nov 10th onwards
		Oct 1st to the second last working day of Oct	From the day following the submission of data to Oct 31st		All service points of the Social Security Fund and by AutoPay of designated banks	
Q4	Oct 1st to the second last working day of Jan	Oct 1st to Dec 31st	Jan 1st to Jan 31st	Jan	All	From Feb 10th onwards
		Jan 1st to the second last working day of Jan	From the day following the submission of data to Jan 31st		All service points of the Social Security Fund and by AutoPay of designated banks	

Use Schedule of Electronic Filing Service

Electronic Filing — Contributions of the Obligatory System for Term-Labour Contract (Casual Worker): (Schedule of Regular Use)								
Month of Application	Month of Use	Reportable Month	Reporting Period	Time You “Submit” Employee Data	Time You Can Download the Electronic Filing Return	Month of Payment	Payment Channels	Time You Can Download the “Record of Payment”
			From the first day of the work month to the second last working day of the following month	From the first day of the work month to the second last working day of the following month	The Electronic Filing Return can be downloaded at the earliest on the first day of the contribution month, or from the day following the "submission" of data to the last day of the month	In the month following the employee's work month		Starting from the 10th day of the month that immediately follows the contribution month
Jan	Feb	Feb	Feb 1st to the second last working day of Mar	Feb 1st to Mar 3rd	Mar 1st to Mar 31st	Mar	All	From Apr 10th onwards
				Mar 4th to the second last working day of Mar	From the day following the submission of data to Mar 31st		All service points of the Social Security Fund and by AutoPay of designated banks	
Feb	Mar	Mar	Mar 1st to the second last working day of Apr	Mar 1st to Apr 3rd	Apr 1st to Apr 30th	Apr	All	From May 10th onwards
				Apr 4th to the second last working day of Apr	From the day following the submission of data to Apr 30th		All service points of the Social Security Fund and by AutoPay of designated banks	
Mar	Apr	Apr	Apr 1st to the second last working day of May	Apr 1st to May 3rd	May 1st to May 31st	May	All	From Jun 10th onwards
				May 4th to the second last working day of May	From the day following the submission of data to May 31st		All service points of the Social Security Fund and by AutoPay of designated banks	

Electronic Filing — Employment Fee for Non-Resident Workers: (Schedule of Regular Use)					
Month of Application	Quarter of Use	Time You Can Download the Electronic Filing Return			Time You Can Download the “Record of Payment”
		From the first day of the contribution month to the last day of the month			Starting from the 10th day of the month that immediately follows the contribution month
Dec, Jan, Feb	Q1	Apr 1st to Apr 30th			From May 10th onwards
Mar, Apr, May	Q2	Jul 1st to Jul 31st			From Aug 10th onwards
Jun, Jul, Aug	Q3	Oct 1st to Oct 31st			From Nov 10th onwards
Sep, Oct, Nov	Q4	Jan 1st to Jan 31st			From Feb 10th onwards

Note 1:

If the local long-term employees “have no change” during the quarter, the master account can download the Contribution Payment Advice directly on the first day of the contribution month and make use of the electronic channels provided by the banks to make the payment.

Note 2:

The quarterly/monthly data will be kept for half a year starting from the 10th day of the month that immediately follows the contribution month.

Note 3:

After “submitting” the long-term employee data during the reporting period, the master account can, from the day that immediately follows the payment of the quarter's contributions to the last day of the contribution month, supplement the long-term employee data that simultaneously meets the following conditions:

- (1) The master account can only supplement the information of employees who start or terminate employment within the last 14 days of the month prior to the contribution month;
- (2) For each employee, the master account can only report the employment start or end date once;
- (3) It does not affect the information relating to the number and amount of contributions already reported for each employee during the reporting period.

Note 4:

Payment channels: All service points of the Social Security Fund, all Public Services Centres and Stations under the Municipal Affairs Bureau, the payment counter/AutoPay/online banking/ATMs of Jetco Network/BOC EXPRESS of designated banks.