Frequently Asked Questions for Applicant Employer of the HKIHRM Job Creation Scheme 2.0 ("The Scheme")

General Information

1. What is the purpose of the HKIHRM Job Creation Scheme 2.0?

The HKIHRM Job Creation Scheme 2.0 ("the Scheme"), in collaboration with the Civil Service Bureau ("CSB"), is one of the job creation schemes under the Anti-epidemic Fund of the Government of the Hong Kong Special Administrative Region ("HKSARG"). The Scheme aims to create up to 1,000 time-limited jobs of different skill sets and academic qualifications in the private sector^{Note1} amid the COVID-19 pandemic. Under the Scheme, eligible members of the Hong Kong Institute of Human Resource Management ("HKIHRM") may apply for a monthly subsidy from the HKSARG for each eligible job position created. The Scheme is implemented and managed by the HKIHRM. The CSB is the collaborating partner to the HKIHRM for the Scheme.

2. How many subsidy quotas are available?

The Scheme will provide up to 1,000 time-limited job quotas for members of the HKIHRM, except those set out in Annex 1 of the Guidance Notes. Applications will be considered on a first come, first served basis. Applications received after 31 March 2022 or the 1,000 time-limited job quotas are filled, or the funding is exhausted, whichever is earlier, will not be considered.

Applications with incomplete or illegible information or supporting documents, or any discrepancy in the information or supporting documents provided will also not be processed. In case there is any inadequacy of the required supporting documents upon submitting the Stage 1 Application Form, the Applicant Employer must submit the remaining document(s) within the specified time period after the submission, failing which the Applicant Employer will be deemed to have given up the application.

3. How much is the subsidy under the Scheme? And how long does the Scheme last?

For each Eligible Position approved under the Scheme, the Applicant Employer will be provided with a monthly subsidy equivalent to 50% of the actual monthly basic salary payment^{Note2} for the Eligible Employee of the Eligible Position or HK\$10,000, whichever is lower.

To facilitate the subsidy calculation, a reference salary will be specified for each Eligible Position approved under the Scheme. The reference salary should normally be the actual monthly basic salary payment of the Eligible Position concerned at the start of employment. In case the actual amount of salary paid for an Eligible Position for a particular full month is less than the reference salary by 10% or more, the subsidy for the month concerned will be computed based on the actual amount of salary paid. If the same happens for 3 consecutive months, the Applicant Employer will be requested to provide an explanation and adjust the reference salary as necessary.

The subsidy will be provided for a maximum of 12 consecutive months or until 31 January 2023, whichever is earlier, regardless of any special circumstances which may occur, including any time period during which the Eligible Subsidised position is vacated for whatever reason and which may lead to the inability to receive the subsidy in full during the subsidised consecutive 12-month period.

Note1 Please refer to Annex 1 of the Guidance Notes for organisations excluded from the Scheme.

Note2 Actual amount of salary paid excludes expenses other than the basic salary and employee's MPF and/or ORSO contributions, such as no pay leave, employer's MPF and/or ORSO contributions, allowances, overheads, or fringe benefits.

To illustrate: If a position is vacated for 3 months during the subsidised consecutive 12-month period, an Eligible Applicant Employer will receive only 9 months of subsidy.

If the period of employment is less than one full month, the subsidy for the month concerned shall be calculated on a pro-rata basis.

4. Is there an upper limit for the subsidised place for each Applicant Employer?

Each Eligible Applicant Employer may apply for subsidy for up to 30 Eligible Position(s). For a current HKIHRM Individual Member whose company wishes to apply for the Scheme, his/her corresponding company may apply for subsidy for up to 3 Eligible Positions (the company is allowed to have up to 10 Individual Members to apply for the Scheme i.e.. uр to 30 Eliaible Positions).

The Applicant Employer may submit applications in multiple batches. All eligible applications will be processed on a first come, first served basis. For additional applications, the Applicant Employer is required to submit the completed Stage 1 Application Form again with relevant supporting documents.

5. If the Applicant Employer whose Eligible Position(s) have been approved in the 1st tranche of the Scheme, can it apply for a subsidy extension for that approved Eligible Position(s) in this tranche?

For those Eligible Positions which have been approved in the 1st Tranche of the Scheme, the Applicant Employer can apply for a 12-month subsidy extension for the same position(s) in the 2nd Tranche only after they have used up all the approved subsidised amount in the 1st Tranche. In this relation:

- The creation date of these respective position(s) can go back to 1 September 2020 in the 2nd Tranche;
- Each Applicant Employer is allowed to apply for up to 30 positions including the approved position(s) from the 1st Tranche of the Scheme (for further details, please refer to paragraph 3.1a);
- The subsidy will be provided for a maximum of 12 consecutive months or until 31 January 2023, whichever is earlier, regardless of any special circumstances which may occur, including any time period during which the Eligible Subsidised position is vacated for whatever reason and which may lead to the inability to receive the subsidy in full during the subsidised consecutive 12-month period.

To illustrate: If a position is vacated for 3 months during the subsidised consecutive 12-month period, an Eligible Applicant Employer will receive only 9 months of subsidy; and

 All applications will be considered on a first come, first served basis and no priority will be given to those who applied for the 1st Tranche.

If the Applicant Employer would like to apply for a 12-month subsidy extension for the Eligible Position(s) which have been approved in the 1st tranche of the Scheme, it can use the remaining quotas to apply for new position(s) in this tranche. To illustrate: An Eligible Applicant Employer who wishes to apply for a 12-month subsidy extension for 10 Eligible Position(s) approved in the 1st tranche of the Scheme can apply for 20 more in the 2nd tranche.

In case the Eligible Employee resigned from the approved position and the Applicant Employer is in the process of recruiting or planning to recruit another Eligible Employee for replacement, it must submit all the necessary supporting documents to the HKIHRM (for further details, please refer to Q.8).

Application Procedures

6. How to apply?

Application forms can be downloaded <u>here</u> and must be submitted with the required supporting documents on or before 31 March 2022 via:

- a. e-mail to jobcreation@hkihrm.org with "Company Name_Application for HKIHRM Job Creation Scheme 2.0" as the e-mail subject for first-time application, and "Company Name_Application Number" for follow-up purpose; or
- b. mail or courier with documents printed on A4 paper, in full size and double-sided.

No fee shall be payable for obtaining or submitting the application form.

7. When should companies apply?

Applications for the Scheme are accepted until 31 March 2022 or the 1,000 time-limited job quotas are filled or the funding is exhausted, whichever is earlier.

8. What supporting documents are required for the application?

The Applicant Employer must include the following supporting documents when submitting the <u>Stage 1</u> <u>Application Form Note3:</u>

- a. A copy of a valid authorisation or Business Registration Certificate issued under the Business Registration Ordinance (Cap. 310)^{Note4} which bears the same company name as that of the Applicant Employer in the application form, with at least 3 months of validity;
- b. a copy of the employment contract/letter or offer letter of the Eligible Employee;
- c. a copy of the Hong Kong Identity Card of the Eligible Employee:
- d. a copy of the highest academic qualification (Diploma or above) document of the Eligible Employee (e.g., official academic transcript or certificate) issued by a local or overseas tertiary educational institution, or the equivalent, written in English and/or Chinese;
- e. a proof of other qualifications attained by the Eligible Employee;
- f. a proof of details of the work experience of the Eligible Employee which has been taken into account as meeting the 6-month work experience requirement, whether full-time or part-time^{Note5};
- g. a consent form for HKIHRM Job Creation Scheme Random Check of the Eligible Employee;

^{Note3} In case there is any inadequacy of the required supporting documents upon submitting the Stage 1 Application Form, the Applicant Employer must submit the remaining document(s) within the specified time period after the submission, failing which the Applicant Employer will be deemed to have given up the application.

Note4 For non-profit organisations or any other similar entities that are not required by law to have a Business Registration Certificate, such Applicant Employer should submit proof of valid operation and subsistence, such as a Certificate of Incorporation. If necessary, Applicant Employer shall submit additional supporting document(s) as required by the HKIHRM for further processing of the application.

Note5 Proof of details of the work experience such as reference letter and/or MPF record, with a clear indication of the name of the past employer, job title, period of employment. Justification for exceptional consideration is required if the Eligible Employee does not meet the working experience requirement.

- h. (for those who are in the process of recruiting/already recruited) supporting documents for the recruitment process (e.g. actual recruitment advertisement with a clear indication of the job description, posting date, and recruitment media);
- i. (for first time application only, please notify the HKIHRM if there are any changes afterwards) a copy of the Bank Statement Header, showing (1) Company Name, (2) Company Account No. and (3) Beneficiary Bank;
- j. (for an Individual member of the HKIHRM) a copy of the member's proof of employment with the Applicant Employer dated within the same month of the application (e.g. Company letter with Authorised Signature and Company Chop); AND
- k. (for the Applicant Employer who wishes to apply for a 12-month subsidy extension for the same and approved position(s) in the 1st Tranche of the Scheme) a copy of the Mandatory Provident Fund ("MPF") and/or Occupational Retirement Scheme ("ORSO") contributions preceding the respective application month for each Eligible Employee. Such copy must be issued by the MPF/ORSO trustee with a clear indication of the contribution made for the employee concerned.

For the Applicant Employer who has **already recruited** an Eligible Employee, it must submit document(s) (a) to (h), and (i) to (k), if applicable, to the HKIHRM.

For the Applicant Employer who is **in the process of recruiting or planning to recruit** an Eligible Employee, it must submit document(s) (a), and (i) to (k), if applicable, to the HKIHRM upon submission of application. If the application is approved, it has to submit documents (b) to (h) to the HKIHRM within 3 months from the date of approval and no later than the first submission for request for subsidy disbursement.

The Applicant Employer must include the following supporting documents when submitting the <u>Stage 2</u> Application Form:

- a. a soft copy of the salary statement for each Eligible Employee;
- b. a soft copy of the Mandatory Provident Fund ("MPF") and/or Occupational Retirement Schemes Ordinance ("ORSO") contributions for each Eligible Employee. Such copy must be issued by the MPF/ORSO trustee with a clear indication of the contribution made for the employee concerned; and
- c. a duly completed soft copy "Disbursement Calculation Template" submitted in Microsoft Excel format showing the monthly breakdown of the subsidised amount for each Eligible Employee.

Applicant Employer should submit a separate Stage 2 Application Form and the Calculation Template for each individual period.

The supporting documents must be legible and the images must be clear, complete and in entirety. The size of all uploaded files altogether must be smaller than 10MB. If the quality of the supporting documents does not meet the said requirements, the application may not be processed in time for each scheduled subsidy reimbursement. Both the HKIHRM and the CSB bear no liability for such delays.

9. Will there be any consequences for late submissions of the Application Forms and supporting documents?

Late submission may result in delays in processing and subsidy reimbursement; and applications which are received after 31 March 2022 or the 1,000 time-limited job quotas are filled, or the funding is exhausted, whichever is earlier, or are incomplete or not submitted with the required supporting documents within the specified time period, will not be considered. Both the HKIHRM and the CSB bear no liability for such consequences. Specifically, if the submission of the Stage 2 Application Form and Supporting Documents is not completed within the specified deadline, the subsidy disbursement will be delayed to the next round upon receipt and verification of all Supporting Documents by the HKIHRM.

10. When and how will the Applicant Employer be informed of the application result and status?

The HKIHRM will send an Acknowledgment of Receipt and an Application Number via e-mail to the Applicant Employer within 7 working days upon receipt of an application. The Applicant Employer will be notified of the application result and the Subsidised Place Reference Number(s) within 4 to 6 weeks after submission. The subsidy claimed will be disbursed by autopay/bank deposit after verification and reviewed by the HKIHRM and the CSB around 10 to 12 weeks after the end of each specified cut-off date. The Applicant Employer should check its spam/junk mail folder to identify any e-mail from the HKIHRM.

For further enquiries, the HKIHRM can be reached via the following channels:

E-mail: jobcreation@hkihrm.org

Hotline: (852) 2837 3869/2837 3868 (Application Process)

(9am to 6pm, Monday to Friday, except public holidays)

For prompt follow-up and verification purpose, please provide the Application Number and the name of company/corporation/organisation in all subsequent correspondence/communication with the HKIHRM.

11. Is there a time limit for the Applicant Employer to recruit the intended beneficiary employee under the Scheme?

The Applicant Employer must complete the recruitment process and have the Eligible Employee report for duty within 3 months upon the approval granted for the application, failing which the Applicant Employer will be deemed to have given up the application.

12. Are there any interviews involved?

There are no interviews involved in the application stage.

Eligibility

13. Who is an Eligible Applicant Employer?

An Eligible Applicant Employer under the Scheme must:

- a. be a current HKIHRM member, with membership fee paid in full for the period between the application date and end of the subsidy period (either a Corporate Member or an Individual Member who is a fulltime employee of a company which wishes to apply for the Scheme. Student Members are not eligible for the Scheme); and
 - i. a current HKIHRM Corporate Member may apply for subsidy for up to 30 Eligible Positions;
 - ii. a current HKIHRM Individual Member whose company wishes to apply for the Scheme, his/her corresponding company may apply for subsidy for up to 3 Eligible Positions (the company is allowed to have up to 10 Individual Members to apply for the Scheme i.e., up to 30 Eligible Positions);
- b. be in operation at the time of application;
- c. hold a valid authorisation/Business Registration Certificate (Cap. 310) Note6 with at least 3 months of validity issued by the prescribed statutory bodies which remains effective as of the Scheme's application submission date:
- d. have recently recruited an Eligible Employee who reported for duty on or after 1 April 2021^{Note7} for an Eligible Position; or be in the process of recruiting or planning to recruit an Eligible Employee to work in an Eligible Position under the Scheme; and
- e. not belong to any organisations as listed in Annex 1.

14. Can organisations without a Business Registration Certificate apply for the Scheme?

For non-profit organisations or any other similar entities that are not required by law to have a Business Registration Certificate, it should submit proof of valid operation and subsistence, such as Certificate of Incorporation with at least 3 months of validity in order to apply for the Scheme. If necessary, the Applicant Employer should submit additional supporting document(s) as required by the HKIHRM for further processing of the application.

Note6 For non-profit organisations or any other similar entities that are not required by law to have a Business Registration Certificate, it should submit proof of valid operation and subsistence, such as Certificate of Incorporation in order to apply for the Scheme. If necessary, Applicant Employer should submit additional supporting document(s) as required by the HKIHRM for further processing of the application.

Note? For those Eligible Positions which have been approved in the 1st Tranche of the Scheme, the Applicant Employer can apply for a 12-month subsidy extension for the same position(s) in the 2nd Tranche only after they have used up all the approved subsidised amount in the 1st Tranche. In this relation:

- The creation date of these respective position(s) can go back to 1 September 2020 in the 2nd Tranche;
- Each Applicant Employer is allowed to apply for up to 30 positions including the approved position(s) from the 1st Tranche of the Scheme (for further details, please refer to paragraph 3.1a of the Guidance Notes);
- The subsidy will be provided for a maximum of 12 consecutive months or until 31 January 2023, whichever is earlier, regardless of any special circumstances which may occur, including any time period during which the Eligible Subsidised position is vacated for whatever reason and which may lead to the inability to receive the subsidy in full during the subsidised consecutive 12-month period; and
- All applications will be considered on a first come, first served basis and no priority will be given to those who applied for the 1st Tranche.

15. Can enterprise groups apply for the Scheme?

Each licensed subsidiary within a group of companies is considered as a separate Applicant Employer, and must submit an independent application on the basis that it is with a unique Business Registration Number, and does not belong to any organisations as listed in Annex 1.

16. Can the Applicant Employer apply the subsidy for other purposes such as employee benefits or charitable causes?

The Applicant Employer must solely spend all the subsidy received on paying basic salaries to the Eligible Employee but not for other purposes, including non-cash benefits for employees and donations.

17. Can the Applicant Employer currently benefiting from other scheme(s) or fund(s) apply for the Scheme?

Provided that the Eligible Position is not simultaneously receiving subsidies from another programme funded by other Job Creation Schemes under the Anti-epidemic Fund and fulfills all the requirements as stated under paragraph 3 of the Guidance Notes, an organisation currently benefitting from other scheme(s) or fund(s) can also submit an application.

18. Are statutory bodies not listed on the list (in Annex 1) eligible for the subsidy?

Statutory bodies with any part of their employees' salaries paid by the Government are not eligible for the Scheme.

19. Are employers who are subcontractors of Government's outsourced service contractors eligible for the Scheme?

The Applicant Employer may apply for the Scheme if it fulfills all the requirements as stated under paragraph 3 of the Guidance Notes and the salary of the Eligible Position(s) is not reimbursed/funded/paid by the Government.

20. Are Government-funded organisations not on the list (in Annex 1) eligible to apply for the Scheme?

Employees of government-financed organisations whose salaries are fully funded by the Government are not eligible to apply for the Scheme. However, if these organisations have or plan to recruit employees whose salaries are not funded by the Government, they may apply for subsidies in respect of these employees. An Applicant Employer is required to make a declaration and provide the necessary supporting documents when applying for the Scheme.

For organisations with individual schemes or projects receiving Government funding, they can still apply for the Scheme if the relevant employee(s) is/are excluded from the Government-funded schemes or projects.

21. Is there any requirement(s) on the profitability/earnings record of companies applying for the Scheme?

An Applicant Employer can apply for the Scheme irrespective of its profitability/earnings record as long as it meets all the requirements of the Scheme (for further details, please refer to paragraph 3 of the Guidance Notes).

22. Is there any requirement(s) regarding the scale of business of companies applying for the Scheme?

An Applicant Employer can apply for the Scheme regardless of the size of its operation, as long as it meets all the requirements of the Scheme (for further details, please refer to paragraph 3 of the Guidance Notes).

23. If an Applicant Employer is undergoing liquidation/winding up/deregistration/striking-off, is it eligible for applying for the Scheme and receiving basic salary subsidies during the subsidy period?

If it comes to the attention of the HKIHRM and the CSB that an Applicant Employer is undergoing liquidation/winding up/deregistration/striking-off, the HKIHRM and the CSB reserve all rights to reject the application submitted and/or refuse the disbursement of the subsidies.

24. Are branches set up by non-local employers in Hong Kong eligible for the Scheme?

An Applicant Employer can apply for the Scheme, as long as it can meet all the requirements of the Scheme (see paragraph 3 of the Guidance Notes).

Position and Employee

25. What are the requirements for an Eligible Employee applying for jobs created under the Scheme?

- a. A Hong Kong Special Administration Region ("HKSAR") resident with a valid Hong Kong Identity Card;
- b. Possesses at least 6 months of working experience, whether full-time or part-time (with the exceptional case of a candidate displaying potential though he/she does not possess any working experience)^{Note5};
- c. Possesses an academic qualification equivalent to or above Diploma level from a local or overseas tertiary educational institution, or the equivalent; and
- d. Must not belong to any of the following categories:
 - i. he/she is an existing staff member of the Applicant Employer or was employed by the Applicant Employer within the past 12 months preceding the employment for the Eligible Position
 - ii. he/she is a close relative (including spouse, child, parent, sibling, spouse's parent, spouse's sibling, child's spouse) of a proprietor, director or partner of the Applicant Employer;
 - iii. he/she is not eligible for undertaking employment in Hong Kong or the employment contract does not comply with the laws of Hong Kong;
 - iv. he/she is employed on an internship/part-time basis.

26. What is an Eligible Position?

- a. Must be a new job role created by the Applicant Employer on or after 1 April 2021 Note7;
- b. Can be in any job functions paid with a fixed monthly salary;
- c. Must <u>not</u> belong to any of the following categories:
 - i. it is simultaneously receiving a subsidy from another programme funded by the Job Creation Scheme under the Anti-epidemic Fund;
 - ii. it is to supplant a job role created before 1 April 2021 Note7;
 - iii. it has been assigned to work on Government projects with the relevant salary reimbursed by the Government;
 - iv. the position is an internship/part-time role;
 - v. the recruitment for filling the position was/is not conducted on a fair and transparent basis;
 - vi. the salary for the position is reimbursed/funded/paid by the Government; and
 - vii. paid in an hourly/daily/weekly rate

The subsidy will be provided for a maximum of 12 consecutive months or until 31 January 2023, whichever is earlier, regardless of any special circumstances which may occur, including any time period during which the Eligible Subsidised position is vacated for whatever reason and which may lead to the inability to receive the subsidy in full during the subsidised consecutive 12-month period.

To illustrate: If a position is vacated for 3 months during the subsidised consecutive 12-month period, an Eligible Applicant Employer will receive only 9 months of subsidy.

If the period of employment is less than one full month, the subsidy for the month concerned shall be calculated on a pro-rata basis;

For the Applicant Employer who is in the process of recruiting/planning to recruit an Eligible Employee, it must complete the recruitment process and have the Eligible Employee report for duty within 3 months upon approval granted for the application, failing which the Applicant Employer will be deemed to have given up the application.

27. How to define a new job role?

A new job role must fulfill the following requirements:

- a. represent an increase in headcount one month prior to the month of reporting duty of the Eligible Employee; and
- b. include new job duties and tasks assigned to the Eligible Employee.

28. Will the Applicant Employer be penalised if the Scheme's beneficiary employee leaves the company/is terminated by the company during the subsidy period?

No penalty will be imposed on the Applicant Employer if the Scheme's beneficiary Eligible Employee leaves the company/is terminated by the company during the subsidy period. However, disbursement of subsidy will cease unless the Applicant Employer fills the vacant position with another Eligible Employee approved under the Scheme within 3 months of the last working day of employment of the previous beneficiary Eligible Employee.

29. If the selected beneficiary employee is not suitable for the new job position, can the Applicant Employer replace him/her with a new candidate?

The Applicant Employer is allowed to recruit a new Eligible Employee to fill the same Eligible Position and will still be qualified for the subsidy for the remaining subsidy period, provided that the new Eligible Employee can meet the criteria mentioned in paragraph 3.2 of the Guidance Notes and the recruitment is conducted on a fair and transparent basis.

The new recruitment process should be completed and, the new Eligible Employee must report for duty within 3 months after the termination of employment of the former beneficiary Eligible Employee for the same Eligible Position. After the replacement Eligible Employee has reported for duty, the Applicant Employer is required to submit the completed <u>Stage 1 Application Form</u>, together with all the necessary supporting documents (see paragraph 7 of the Guidance Notes), to the HKIHRM no later than the submission for request for subsidy disbursement. The Applicant Employer should not transfer the subsidy to a replacement Eligible Employee without notifying the HKIHRM.

30. Can the Applicant Employer change the nature/responsibilities of the position during the subsidy period?

The Applicant Employer can make necessary adjustments on the job nature and duties of the Eligible Position. However, such adjustment should meet the requirements set out in paragraph 3 of the Guidance Notes. The Applicant Employer should notify the HKIHRM in writing on the changes immediately or within 5 working days and revise and resubmit the Stage 1 Application Form to the HKIHRM for consideration and approval. The same should apply to other changes to information provided in the Application Form in relation to the Eligible Position.

31. Can the Applicant Employer adjust the salary of the position during the subsidy period?

Regardless of any salary adjustments of the Eligible Position, the Applicant Employer will be provided with a monthly subsidy equivalent to 50% of the actual monthly basic salary payment for the Eligible Employee of the Eligible Position or HK\$10,000, whichever is lower. In particular, the subsidy will be provided for a maximum of 12 consecutive months or until 31 January 2023, whichever is earlier, regardless of any special circumstances which may occur, including any time period during which the Eligible Subsidised position is vacated for whatever reason and which may lead to the inability to receive the subsidy in full during the subsidised consecutive 12-month period.

The Applicant Employer should notify the HKIHRM in writing on the changes immediately or within 5 working days.

Note8 Actual amount of salary paid excludes expenses other than the basic salary, such as no pay leave, employer's MPF and/or ORSO contributions, allowances, overheads, or fringe benefits

To facilitate the subsidy calculation, a reference salary will be specified for each Eligible Position approved under the Scheme. The reference salary should normally be the actual monthly basic salary payment of the Eligible Position concerned at the start of employment. In case the actual amount of salary paid for an Eligible Position for a particular full month is less than the reference salary by 10% or more, the subsidy for the month concerned will be computed based on the actual amount of salary paid. If the same happens for 3 consecutive months, the Applicant Employer will be requested to provide an explanation and adjust the reference salary as necessary.

32. Is an employee working outside Hong Kong eligible for the subsidy?

An employee who meets the eligibility criteria (please refer to paragraph 3 of the Guidance Notes) can be an Eligible Employee under the Scheme.

33. Can the same person be the beneficiary employee under the Scheme of more than one Applicant Employer?

Each intended beneficiary employee under the Scheme can only be employed by a single Applicant Employer at one time.

34. Can the Applicant Employer apply for subsidy for employees employed before 1 April 2021?

Employment of the intended beneficiary employees under the Scheme can be dated back to 1 April 2021^{Note7}. An Applicant Employer who recruited an Eligible Employee to fill a job position created on or after 1 April 2021 would be eligible to apply for a subsidy from the Scheme. In other words, jobs created and/or employees hired before 1 April 2021 will not be eligible.

35. Can the employment of the intended beneficiary employee under the Scheme commence before receiving notification of the result by the HKIHRM?

The basic monthly subsidy will only be granted after the application is approved and will last for up to 12 consecutive months or 31 January 2023, whichever is earlier, starting from the date of employment commencement, regardless of any special circumstances which may occur, including any time period during which the Eligible Subsidised position is vacated for whatever reason and which may lead to the inability to receive the subsidy in full during the subsidised consecutive 12-month period.

If the intended beneficiary employee under the Scheme reported for duty on or after 1 April 2021, the entitlement of the subsidy shall take effect from the first day of his/her employment and can be dated back to 1 April 2021^{Note7}.

Coverage of Subsidy and Disbursement Arrangement

36. When will the subsidy be disbursed?

Subsidy will be paid to the Applicant Employer on a reimbursement basis around 10-12 weeks after the Applicant Employer has submitted the duly completed <u>Stage 2 Application Form</u> and the required documentary proof. The aforesaid documents should be submitted within 14 days after the specified cut-off date (i.e. 31 January 2022, 30 April 2022, 31 July 2022, 31 October 2022, and 31 January 2023).

If the submission of the <u>Stage 2 Application Form</u> and Supporting Documents was not completed within the specified deadline, the subsidy disbursement will be delayed to the next round upon receipt and verifications

of all Supporting Documents by the HKIHRM.

The Applicant Employer must submit a copy of the salary statement and MPF and/or ORSO contributions for the Eligible Employee to the HKIHRM as proof of salary payment when requesting subsidy disbursement. Copy of MPF/ORSO contributions must be issued by the MPF/ORSO trustee with a clear indication of the contribution made for the employee concerned. The Applicant Employer may be required to provide other documentary proof before the disbursement of subsidy as required by and at the discretion of the HKIHRM. Upon receipt of the documents to the satisfaction of the HKIHRM, the HKIHRM will disburse the subsidy to the Applicant Employer with the notification email to be sent separately in around 10 to 12 weeks after the submission deadline of the Stage 2 Application Form. If the submission of the Stage 2 Application Form and Supporting Documents is/are not completed within the specified deadline, the subsidy disbursement will be delayed to the next round upon receipt and verification of all Supporting Documents by the HKIHRM.

37. Does the subsidy cover employer's MPF and/or ORSO contributions, allowances, overheads, or fringe benefits, etc.?

The subsidy covers only the basic salary of the intended beneficiary employee under the Scheme. Expenses other than the basic salary, such as no pay leave, employer's MPF and/or ORSO contributions, allowances, overheads, or fringe benefits, will not be covered.

38. Can the subsidy be claimed on a partial basis?

The subsidy will be disbursed on a fixed monthly salary basis every 3 months (with the exception of the first round) with reference to the calculated amount provided by the Applicant Employer. If the submission of the Stage 2 Application Form and Supporting Documents for either month(s) is/are not completed within the specified deadline, the subsidy disbursement will be delayed to the next round upon receipt and verification of all Supporting Documents by the HKIHRM.

39. Is the subsidy paid under the Scheme taxable?

Salary earned by the employee beneficiary are treated as income chargeable to salaries tax under the Inland Revenue Ordinance.

40. What kind of documentation will be required as salary proof?

The Applicant Employer will need to provide the salary statement as well as an MPF and/or ORSO contributions record as a proof of salary payment when requesting for subsidy disbursement. Copy of MPF/ORSO contributions record must be issued by the MPF/ORSO trustee with a clear indication of the contributions made for the employee concerned.

Application Results and Monitoring

41. How would the application results be announced?

The HKIHRM shall notify the Applicant Employer of the application result and the subsidy disbursement arrangement by e-mail. For further enquiries, the HKIHRM can be reached via the following channels:

E-mail: jobcreation@hkihrm.org

Hotline: (852) 2837 3869/2837 3868 (Application Process)

(9am to 6pm, Monday to Friday, except public holidays)

For verification of the Applicant Employer's identity and follow-up, an Applicant Employer must provide the application number and name of the company/corporation/organisation in all subsequent correspondence/communication with the HKIHRM. Otherwise, there may be delays in the verification process.

42. How to verify the employee's employment status?

The HKIHRM may ask the Applicant Employer to provide information on MPF and/or ORSO schemes, information on the Eligible Employee or related documents on a random basis to verify their employment status. The HKIHRM will have full discretion on the required documents and information for such verification.

Legal Liabilities of Applicant Employer

43. What are the legal liabilities of Applicant Employer?

The Applicant Employer must provide true, legible, complete, consistent, and accurate information when making the applications, otherwise, the relevant application(s) may be rendered invalid, rejected and/or disqualified. Appropriate monitoring and auditing mechanisms are in place under the Scheme. During and after the vetting of applications, the HKIHRM and/or the CSB may verify the information submitted by the Applicant Employer. Any Applicant Employer who is found to have made a false statement, misinterpreted, or concealed the facts, or furnished false or misleading documents or information to the HKIHRM and/or the CSB in an attempt to deceive them/it would have allegedly committed a criminal offence. The aforesaid actions would render the Applicant Employer liable to disqualification from the Scheme, and liable to repayment of any subsidy granted by the Government. Furthermore, the aforesaid actions could subject the Applicant Employer to legal liability.

Enquiries and reporting of any illegal or suspicious activities

44. What can the Applicant Employer do if it needs assistance in submitting the application?

An Applicant Employer may seek assistance via the following channels:

E-mail: jobcreation@hkihrm.org

Hotline: (852) 2837 3869/2837 3868 (Application Process)

(9am to 6pm, Monday to Friday, except public holidays)

45. How may Employers/Employees or the public report any illegal or suspicious activity?

Employers/Employees or the public can report any illegal or suspicious activities via e-mail to jobcreation@hkihrm.org. In case of any non-compliance with/violation of the conditions of the Scheme or breach of the undertakings and declaration by the Applicant Employer, the HKIHRM and/or the CSB reserve(s) the right to notify the relevant regulatory bodies.

END