

DE

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綜合社會保障援助計劃
Comprehensive Social Security Assistance Scheme

豁免計算入息
Disregarded Earnings

豁免計算入息

2021年 2月 · February 2021

引言 Introduction

綜合社會保障援助(綜援)計劃設有豁免計算入息的安排，目的是鼓勵受助人就業和繼續工作。「豁免計算入息」是指在評估受助人應得的綜援金額時，無須在援助金額中扣減的工作入息。

有工作的綜援受助人，每月家庭的總入息（即工作入息加上援助金）會較完全依賴綜援為多。更重要的是，工作是自力更生的最佳途徑。努力工作可以改善自己和家人的生活，也可為子女樹立好榜樣。

The provision of 'disregarded earnings' (DE) under the Comprehensive Social Security Assistance (CSSA) Scheme aims to encourage CSSA recipients to find and maintain employment. DE refers to the earnings from employment that are disregarded when assessing the amount of assistance payable to a CSSA recipient.

The total monthly family income (i.e. earnings from employment plus CSSA) of CSSA recipients with employment is always higher than that of those relying entirely on CSSA. Working is the best way to achieve self-reliance. Participation in paid employment can help people not only to build better lives for themselves and their family members, but also to provide their children with an active, valuable role model.

豁免計算入息的受惠資格

領取綜援不少於兩個月的個案，不論受助人的類別，可享有豁免計算入息的安排。

豁免計算入息的安排

符合資格的綜援受助人可享有下列豁免計算入息的安排：

(甲) 每月豁免計算的工作入息

受助人每月從工作賺取的入息，部分可獲豁免計算，最高豁免計算金額為每月4,000元。計算方法如下：

入息	豁免計算方法	最高豁免計算金額
首1,200元	全數豁免	1,200元
其後5,600元	半數豁免	2,800元
6,800元或以上	豁免首1,200元的全部及其後5,600元的一半	4,000元

(乙) 最高全數豁免計算新工作的首兩個月入息

15歲或以上的受助人從新工作賺取的最高首兩個月入息，可獲全數豁免計算，但受助人必須在過去兩年內未獲此項豁免。

查詢

有關綜援計劃的詳細資料，可向各區的社會保障辦事處查詢或瀏覽本署網頁 <http://www.swd.gov.hk>。

Eligibility requirement for DE

All categories of **recipients in cases which have been on CSSA for not less than two months** are eligible for DE benefits.

DE benefits

CSSA recipients meeting the eligibility requirement are entitled to the following DE benefits:

(A) Monthly DE

Monthly earnings from employment can be partially disregarded up to a maximum of \$4,000 per month, calculated as follows:

Earnings	Level of disregard	Maximum amount to be disregarded
First \$1,200	100%	\$1,200
Next \$5,600	50%	\$2,800
\$6,800 or above	The first \$1,200 and half of next \$5,600	\$4,000

(B) Total disregard of maximum the first two months' income from a new job

A maximum of the first two months' income earned by a recipient aged 15 or above from a new job can be totally disregarded on condition that the recipient has not benefited from this provision during the past two years.

For enquiries

For more information about the CSSA Scheme, please contact our Social Security Field Units or visit our Homepage at <http://www.swd.gov.hk>.