

Head 90 — LABOUR DEPARTMENT

Controlling officer: the Commissioner for Labour will account for expenditure under this Head.

| | |
|---|--------------------|
| Estimate 2026–27 | \$4,629.9m |
| Establishment ceiling 2026–27 (notional annual mid-point salary value) representing an estimated 2 486 non-directorate posts as at 31 March 2026 reducing by 56 posts to 2 430 posts as at 31 March 2027..... | \$1,632.8m |
| In addition, there will be an estimated 17 directorate posts as at 31 March 2026 and 31 March 2027. | |
| Commitment balance..... | \$33,405.9m |

Controlling Officer's Report

Programmes

| | |
|---|--|
| <p>Programme (1) Labour Relations Programme (2) Employment Services Programme (3) Safety and Health at Work Programme (4) Employees' Rights and Benefits</p> | <p>These programmes contribute to Policy Area 8: Employment and Labour (Secretary for Labour and Welfare).</p> |
|---|--|

Detail

Programme (1): Labour Relations

| | 2024–25 (Actual) | 2025–26 (Original) | 2025–26 (Revised) | 2026–27 (Estimate) |
|----------------------------|---------------------|-----------------------|----------------------|--|
| Financial provision (\$m)# | 300.4 | 317.9 | 298.8 (–6.0%) | 307.1 (+2.8%) (or –3.4% on 2025–26 Original) |

For comparison purpose, the figures include relevant provisions attributable to the Wage Security Division (WSD) which provides administrative support to the Protection of Wages on Insolvency Fund (PWIF). WSD has been transferred from Programme (4) to Programme (1) with effect from 2 January 2026.

Aim

2 The aim is to maintain and foster harmonious employer-employee relations in establishments outside the government sector.

Brief Description

3 The Department provides voluntary conciliation service to assist employers and employees to resolve labour disputes and claims, and administers the PWIF to provide ex gratia payments to employees affected by business closures. It organises a wide range of publicity activities, such as seminars, webinars and exhibitions, to enhance public understanding of the Employment Ordinance (Cap. 57) (EO) and to promote “employee-oriented” good human resource management (GHRM) practices.

4 The Department is responsible for the adjudication of minor employment claims and administration of trade unions.

5 The key performance measures in respect of labour relations are:

Targets

| | Target | 2024 (Actual) | 2025 (Actual) | 2026 (Plan) |
|--|--------------------|--------------------|--------------------|---------------------------|
| waiting time for consultation meetings..... | within 30 mins. | within 30 mins. | within 30 mins. | within 30 mins |
| waiting time for conciliation meetings for claims..... | within 5 weeks | within 5 weeks | within 5 weeks | within 5 weeks |

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| | Target | 2024 (Actual) | 2025 (Actual) | 2026 (Plan) |
|--|----------------|------------------|------------------|-----------------------|
| waiting time for claims to be adjudicated after filing with the Minor Employment Claims Adjudication Board (MECAB) | within 5 weeks | within 5 weeks | within 5 weeks | within 5 weeks |
| processing registration of new trade unions..... | within 4 weeks | within 4 weeks | within 4 weeks | within 4 weeks |
| processing registration of changes of union names/rules..... | within 10 days | within 10 days | within 10 days | within 10 days |
| visits to trade unions..... | 360 | 408 | 379 | 360 |
| effecting payment in respect of applications to the PWIF | within 8 weeks | within 8 weeks | within 8 weeks | within 8 weeks |

Indicators

| | 2024 (Actual) | 2025 (Actual) | 2026 (Estimate) |
|--|------------------|------------------|--------------------|
| consultation meetings held..... | 56 740 | 59 188 | 59 200 |
| labour disputes and claims handled..... | 13 029 | 14 469 | 14 500 |
| labour disputes and claims with conciliation service rendered [^] | 11 747 | 12 997 | 13 000 |
| labour disputes and claims resolved through conciliation | 9 088 | 10 019 | 10 000 |
| labour disputes and claims resolved through conciliation (%) | 77.4 | 77.1 | 77.1 |
| working days lost from labour disputes known | 0 | 181 | N.A. |
| claims adjudicated by MECAB..... | 986 | 1 068 | 1 000 |
| cases of registration of new trade unions and changes of union names/rules..... | 88 | 87 | 90 |
| applications for payment under the PWIF processed..... | 4 962 | 5 917 | 6 000 |

[^] Excluding labour disputes and claims for which conciliation service is not rendered because the employers concerned are insolvent or cannot be reached.

Matters Requiring Special Attention in 2026–27

6 Major plans for 2026–27 include:

- implementing the new “continuous contract” requirement under the EO to make it easier for employees to enjoy comprehensive employment rights and benefits; and
- staging the Good Employer Charter 2026 to promote employers’ adoption of GHRM measures and implementation of family-friendly employment practices.

Programme (2): Employment Services

| | 2024–25 (Actual) | 2025–26 (Original) | 2025–26 (Revised) | 2026–27 (Estimate) |
|---------------------------|---------------------|-----------------------|----------------------|---------------------------|
| Financial provision (\$m) | 791.6 | 1,027.9 | 1,052.6 (+2.4%) | 1,056.1 (+0.3%) |

(or +2.7% on
2025–26 Original)

Aim

7 The aim is to provide a comprehensive range of free employment assistance and recruitment services to help job seekers find suitable jobs and employers recruit workers.

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Brief Description

8 The Department provides free employment service to all job seekers. It provides assistance and counselling services to the unemployed and persons with disabilities; career guidance, pre-employment and on-the-job training to young people; and labour market information to all job seekers, including new arrivals and ethnic minorities. It also implements employment programmes with a view to promoting the employment of older persons, young people and persons with disabilities.

9 The Department regulates employment agencies (EAs) in Hong Kong through licensing, inspection, complaint investigation and prosecution. It prosecutes EAs that breach Part XII of the EO and the Employment Agency Regulations (Cap. 57A) for overcharging job seekers commission, operating without a valid licence, etc., and takes enforcement and prosecution action against unscrupulous EAs.

10 The Department processes applications for importing labour under the Enhanced Supplementary Labour Scheme (ESLS) while ensuring employment priority for local workers in filling ESLS vacancies.

11 The Department is responsible for discussion of new and expansion of Working Holiday Schemes with overseas economies as well as promotion of the Schemes for young people to broaden their horizons through temporarily living and working overseas.

12 The key performance measures in respect of employment services are:

Targets

| | Target | 2024 (Actual) | 2025 (Actual) | 2026 (Plan) |
|---|--|--|--|---|
| displaying vacancy information upon receipt of request from employers | 90% of vacancies displayed within 5 working days | 99% of vacancies displayed within 5 working days | 99% of vacancies displayed within 5 working days | 90% of vacancies displayed within 5 working days |
| arranging job referral upon receipt of request from job seekers | within 30 mins. of appointment time | within 30 mins. of appointment time | within 30 mins. of appointment time | within 30 mins. of appointment time |
| issuing EA licences | within 8 working days | within 8 working days | within 8 working days | within 8 working days |
| inspections of EAs..... | 2 000 | 2 006 | 2 090 | 2 000 |

Indicators

| | 2024 (Actual) | 2025 (Actual) | 2026 (Estimate) |
|--|------------------|------------------|--------------------|
| able-bodied job seekers | | | |
| persons registered..... | 49 350 | 52 964 | 53 000 |
| placements..... | 121 543 | 109 023§ | 109 000 |
| job seekers with disabilities | | | |
| persons registered..... | 3 214 | 3 503 | 3 500 |
| placements..... | 2 300 | 2 339¶ | 2 300 |
| young people applied to the Youth Employment and Training Programme (YETP)Ω..... | 2 839 | 4 059 | 4 000 |
| employment and self-employment advisory and support services provided by the Youth Employment Resource Centres | 63 535 | 63 908 | 64 000 |
| EA licences issued..... | 3 778 | 4 051 | 4 200 |

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| | 2024 (Actual) | 2025 (Actual) | 2026 (Estimate) |
|--|------------------|-------------------|--------------------|
| applications under the ESLS processed Θ | 6 899 ϵ | 12 214 ϵ | 12 000 |
| applications for allowance under the Greater Bay Area Youth Employment Scheme (GBA YES) processed μ | 1 765 | 1 491 | 1 500 |

\S Of the 109 023 placements for able-bodied job seekers recorded by the Department in 2025, 28 592 placements were secured through the Department’s referral service or job seekers’ participation in the Department’s employment programmes, and 80 431 placements were secured through direct application to employers who advertised vacancies via the Department. The latter placement figure was derived from the Department’s periodic sample surveys with employers.

ϕ Of the 2 339 placements for job seekers with disabilities recorded by the Department in 2025, 1 576 placements were secured through the Department’s referral service and 763 placements were made through job seekers’ direct application to employers after receiving the Department’s assistance.

Ω Revised description of the previous indicator “young people enrolled in YETP” as from 2026. YETP operates on a programme year basis, running from September each year to August of the following year. The numbers of young people applied to YETP in 2024 and 2025 refer to the 2023–24 programme year and the 2024–25 programme year respectively.

Θ Revised description of the previous indicator “applications under the SLS/ESLS processed” as from 2026.

ϵ The figures of this indicator include applications with results finalised during the year, including discontinued/withdrawn applications, while applications under processing are excluded.

μ New indicator as from 2026. Under GBA YES, enterprises may submit applications for monthly allowance up to 18 months after the commencement of employment of the participants.

Matters Requiring Special Attention in 2026–27

13 Major plans for 2026–27 include:

- reviewing the Re-employment Allowance Pilot Scheme, along with the Employment Programme for the Elderly and Middle-aged, to explore further measures for encouraging silver employment; and
- completing the review on ESLS.

Programme (3): Safety and Health at Work

| | 2024–25 (Actual) | 2025–26 (Original) | 2025–26 (Revised) | 2026–27 (Estimate) |
|---------------------------|---------------------|-----------------------|----------------------|-----------------------------------|
| Financial provision (\$m) | 895.7 | 913.7 | 878.6 (–3.8%) | 850.7 (–3.2%) |
| | | | | (or –6.9% on 2025–26 Original) |

Aim

14 The aim is to ensure that risks to the safety and health of people at work are properly managed by legislation, as well as enforcement, education and publicity efforts.

Brief Description

15 The Department is responsible for the enforcement of the Occupational Safety and Health Ordinance (Cap. 509) (OSHO), the Factories and Industrial Undertakings Ordinance (Cap. 59) (FIUO) and the Boilers and Pressure Vessels Ordinance (Cap. 56) (BPVO). It conducts regular surprise inspections, special enforcement operations (SEOs), in-depth inspections and area patrols targeting specific risks or accident-prone workplaces (including those industries or establishments with poor performance records). Statutory suspension notices are issued to remove imminent risks to the safety and health of those at work, and improvement notices are issued to seek prompt rectification of irregularities to prevent accidents. Prosecution is taken out to sanction those who have breached the above-mentioned legislation and to deter others from committing similar offences. The Department also provides free training courses, organises seminars and advises stakeholders on the prevention of accidents and work hazards, and issues safety publications and publicity materials. Promotional visits are also conducted to encourage employers to take ownership in managing potential risks at workplaces.

16 The Department conducts promotional programme to promote safety awareness of the construction industry and foster a positive safety culture, including adoption of innovative technology. The Department continues to intensify promotion and publicity efforts by making wider use of different publicity platforms (e.g. the Occupational Safety and Health (OSH) 2.0 mobile application), partnering with workers’ unions in conducting on-site promotion, disseminating safety messages in channels popular amongst workers, launching thematic publicity campaigns for SEOs to maximise impact and create a synergistic effect between promotional and enforcement efforts, etc.

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17 The Department produces and revises various guidance notes to provide practical guidance to the industry, including the “Guidance Notes on Safe Use of Power-operated Elevating Work Platforms”, “Guidance Notes on Prevention of Carbon Monoxide Poisoning in Workplaces” and “Guidance Notes on Prevention of Trapping Hazard of Tail Lifts”.

18 The Department conducts promotional campaign on heat stroke prevention for 12 target high-risk industries in collaboration with the Occupational Safety and Health Council (OSHC), which includes the “Cooling Products Sponsorship Scheme” to subsidise eligible Small and Medium Enterprises to purchase solar-powered fans and cooling vests for heat stress control.

19 The key performance measures in respect of safety and health at work are:

Targets

| | Target | 2024 (Actual) | 2025 (Actual) | 2026 (Plan) |
|--|---|---|---|--|
| inspections under the FIUO and the OSHO ^Ψ | 114 700 | 145 800 | 148 016 | 131 800 |
| inspections per field officer under the FIUO and the OSHO@..... | 450 | 486 | 503 | 450 |
| investigation of occupational diseases | within 24 hours upon notification | within 24 hours upon notification | within 24 hours upon notification | within 24 hours upon notification |
| promotional visits to workplaces under the FIUO and the OSHO | 4 860 | 6 704 | 6 637 | 5 550 |
| inspections under the BPVO | 4 630 | 4 651 | 4 672 | 4 630 |
| inspections per field inspector under the BPVO..... | 1 030 | 1 033 | 1 038 | 1 030 |
| processing registration of pressure equipment | within 3 weeks | within 3 weeks | within 3 weeks | within 3 weeks |
| organising talks, lectures and seminars | 2 040 | 2 379 | 2 273 | 2 040 |

^Ψ Depending on the complexity of the workplaces, inspections are sometimes conducted by more than one officer. A joint inspection undertaken by two officers is counted as two inspections. The total number of workplaces inspected was 92 902 in 2025. Inspections include those conducted at workplaces which are found to be locked, removed or not in operation during inspection; and the numbers of workplaces which were found locked, removed or not in operation during inspection in 2025 were 9 297 (10.0%), 3 036 (3.3%) and 4 535 (4.9%) respectively.

@ Revised description of the previous target “inspections per field inspector under the FIUO and the OSHO” as from 2024.

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Indicators

| | 2024 (Actual) | 2025 (Actual) | 2026 (Estimate) |
|--|------------------|------------------|--------------------|
| fatal accidents in industrial undertakings..... | 22 | 21δ | N.A. |
| non-fatal accidents in industrial undertakings..... | 7 349 | 6 083δ | N.A. |
| accident rate per 1 000 industrial employees..... | 12.3 | 10.4δ | N.A. |
| fatal accidents in non-industrial undertakingsΔ..... | 210 | 243δ | N.A. |
| non-fatal accidents in non-industrial undertakings..... | 21 031 | 18 513δ | N.A. |
| accident rate per 1 000 employees in non-industrial undertakings..... | 9.2 | 8.1δ | N.A. |
| investigation of accidents at workplaces..... | 20 017 | 19 308 | 20 500 |
| warnings issued by occupational safety officers..... | 32 714 | 31 873 | 33 000 |
| prosecutions taken..... | 3 159 | 3 026 | 3 330 |
| suspension/improvement notices issued..... | 5 731 | 5 720 | 5 780 |
| investigation of occupational diseases and occupational health problems..... | 2 906 | 3 207 | 3 100 |
| medical examinations..... | 1 689 | 1 569 | 1 600 |
| clinical consultations..... | 13 551 | 13 808 | 13 000 |
| occupational hygiene surveys‡..... | 5 560 | 6 375 | 6 300 |
| pressure equipment newly registered..... | 1 900 | 1 717 | 2 000 |
| examinations conducted and exemptions granted for the issue or endorsement of certificates of competency..... | 546 | 452 | 500 |
| warnings issued under the BPVO..... | 3 100 | 2 692 | 3 000 |

δ These are provisional statistics as some of the accidents which occurred towards the end of the year have yet to be verified. The figures are subject to adjustments pending data analysis and accident investigations.

Δ These include cases which are unrelated to work as suggested by medical and other evidence.

‡ An occupational hygiene survey is an assessment on the general/specific health hazards that a workplace may cause to the employees. Depending on its complexity, a survey may need to be undertaken by more than one officer. A joint survey undertaken by two officers is counted as two surveys.

Matters Requiring Special Attention in 2026–27

20 Major plans for 2026–27 include:

- introducing relevant legislative amendments for prohibition of smoking in all construction sites to reduce fire risk, and carrying out related enforcement and publicity work;
- continuing outreach to owners' corporations, owners, and tenants to raise their awareness of safety in renovation and maintenance works;
- continuing to revise Code of Practice and Guidance Notes, including the “Code of Practice for Safe Use of Tower Cranes” to further enhance the protection of workers’ OSH;
- intensifying preventive and enforcement efforts to tackle fall-from-height hazards and other work hazards in workplaces through executing targeted inspection strategies, etc., especially for the construction industry, including public works projects;
- taking forward the use of technology to inspect high-risk drainage works and investigate related accidents for law enforcement purposes;
- collaborating with the OSHC to launch a New Construction Industry Safety Award Scheme to raise safety and health awareness and advancing the safety culture; and
- partnering with the OSHC to organise the “2nd OSH Innovation and Technology Expo” to promote the adoption of smart and innovative technology at work and provide a platform for OSH stakeholders to engage and explore cutting-edge products, solutions and technologies in OSH.

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Programme (4): Employees' Rights and Benefits

| | 2024–25 (Actual) | 2025–26 (Original) | 2025–26 (Revised) | 2026–27 (Estimate) |
|----------------------------|---------------------|-----------------------|----------------------|------------------------------------|
| Financial provision (\$m)# | 800.0 | 1,224.3 | 1,221.2 (–0.3%) | 2,416.0 (+97.8%) |
| | | | | (or +97.3% on 2025–26 Original) |

For comparison purpose, the figures exclude relevant provisions attributable to WSD which provides administrative support to PWIF. WSD has been transferred from Programme (4) to Programme (1) with effect from 2 January 2026.

Aim

21 The aim is to safeguard the rights and benefits of employees under labour laws.

Brief Description

22 The Department safeguards the rights and benefits of all employees and assists in combatting illegal employment through inspections to workplaces and other premises, processing employees' compensation claims, administering the Reimbursement of Maternity Leave Pay Scheme and the Subsidy Scheme for Abolition of Mandatory Provident Fund (MPF) Offsetting Arrangement, and investigating complaints relating to the employment of imported workers.

23 The Department takes rigorous enforcement action against wage offences, including breaches of the Statutory Minimum Wage (SMW) provisions and wilful defaults of the Labour Tribunal or MECAB awards, through initiating speedy investigation into reported offences, conducting trade-targeted campaigns to detect offences, strengthening intelligence gathering and evidence collection, and taking out prompt prosecution.

24 The Department organises extensive publicity activities to assist employers and employees in understanding their obligations and entitlements under the SMW regime.

25 Targeted operations are mounted with the Police and the Immigration Department to combat illegal employment for protecting the job opportunities of local workers. The Department also launches publicity programmes to encourage the public to report illegal employment activities.

26 The Department continues to provide support and assistance to foreign domestic helpers (FDHs) and employers through the dedicated FDH Portal and hotline, collaboration with consulates-general and various publicity efforts.

27 To promote equal employment opportunities, the Department keeps up its publicity efforts in enhancing public awareness of the importance of eliminating age discrimination in employment.

28 The key performance measures in respect of employees' rights and benefits are:

Targets

| | Target | 2024 (Actual) | 2025 (Actual) | 2026 (Plan) |
|---|--|--|--|--|
| inspections to workplaces | 140 000 | 152 671 | 153 370◇ | 147 000 |
| inspections per field labour inspector | 780 | 776 | 775 | 780 |
| starting investigation of complaints by labour inspector | within 1 week upon receiptβ | within 1 week upon receipt | within 1 week upon receipt | within 1 week upon receipt |
| waiting time for sick leave clearance for injured employees..... | within 30 mins. of appointment time | within 30 mins. of appointment time | within 30 mins. of appointment time | within 30 mins. of appointment time |
| issuing certificates of compensation assessment | within 3 weeks | within 3 weeks | within 3 weeks | within 3 weeks |

◇ Out of the total 153 370 workplace inspections in 2025, 14 422 (9.40%) workplaces were locked, 14 104 (9.20%) were removed and 39 (0.03%) were not in operation.

β Labour inspectors will start investigation within one week upon receipt of the complaint by the Labour Inspection Division.

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Indicators

| | 2024 (Actual) | 2025 (Actual) | 2026 (Estimate) |
|---|------------------|------------------|--------------------|
| warnings issued | 371 | 411 | 380 |
| prosecutions taken..... | 3 592 | 2 756 | 2 800 |
| sick leave clearance interviews for injured employees conducted..... | 38 262 | 34 891 | 36 000 |
| employees' compensation claims processed..... | 41 498 | 39 545 | 41 000 |
| applications for reimbursement of maternity leave pay processed | 7 428 | 8 003 | 8 000 |
| cases of suspected breaches under the SLS/ESLS investigated ^ω | 63 | 194 ^λ | 300 |

^ω Revised description of the previous indicator “cases related to imported workers under the SLS/ESLS investigated” as from 2026. The actual number of cases in 2024 is accordingly revised from 107 to 63.

^λ The figure of 2025 is higher than that of 2024 after the implementation of enhancement measures to facilitate local and imported workers to lodge complaints.

Matters Requiring Special Attention in 2026–27

29 Major plans for 2026–27 include:

- implementing the annual review mechanism of SMW; and
- taking forward the legislative initiative to improve the work injury compensation for digital platform workers.

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ANALYSIS OF FINANCIAL PROVISION

| Programme | 2024–25 (Actual) (\$m) | 2025–26 (Original) (\$m) | 2025–26 (Revised) (\$m) | 2026–27 (Estimate) (\$m) |
|--|------------------------------|--------------------------------|-------------------------------|--------------------------------|
| (1) Labour Relations#..... | 300.4 | 317.9 | 298.8 | 307.1 |
| (2) Employment Services..... | 791.6 | 1,027.9 | 1,052.6 | 1,056.1 |
| (3) Safety and Health at Work..... | 895.7 | 913.7 | 878.6 | 850.7 |
| (4) Employees' Rights and Benefits#..... | 800.0 | 1,224.3 | 1,221.2 | 2,416.0 |
| | 2,787.7 | 3,483.8 | 3,451.2 (-0.9%) | 4,629.9 (+34.2%) |

**(or +32.9% on
2025–26 Original)**

WSD, which provides administrative support to PWIF, has been transferred from Programme (4) to Programme (1) with effect from 2 January 2026. For comparison purpose, relevant provisions have been adjusted correspondingly.

Analysis of Financial and Staffing Provision

Programme (1)

Provision for 2026–27 is \$8.3 million (2.8%) higher than the revised estimate for 2025–26. This is mainly due to increased operating expenses, salaries and personnel related expenses including filling of vacancies. There will be a decrease of four posts in 2026–27.

Programme (2)

Provision for 2026–27 is \$3.5 million (0.3%) higher than the revised estimate for 2025–26. This is mainly due to increased salaries and personnel related expenses including filling of vacancies. There will be a decrease of 20 posts in 2026–27.

Programme (3)

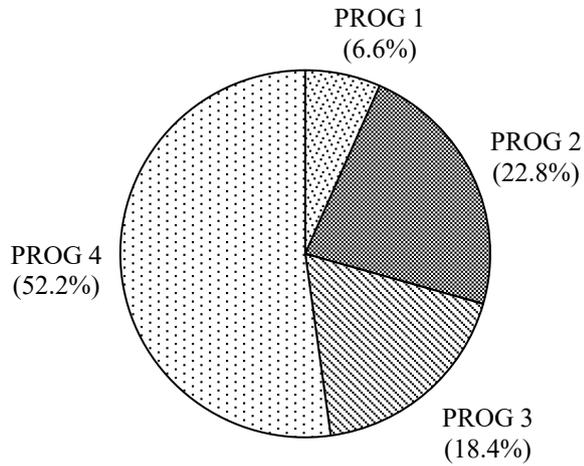
Provision for 2026–27 is \$27.9 million (3.2%) lower than the revised estimate for 2025–26. This is mainly due to decreased cash flow requirement for the Pilot Rehabilitation Programme for Employees Injured at Work, partly offset by increased operating expenses. There will be a decrease of 21 posts in 2026–27.

Programme (4)

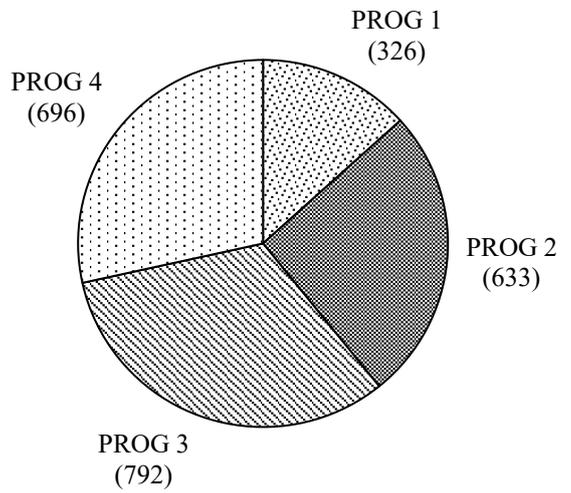
Provision for 2026–27 is \$1,194.8 million (97.8%) higher than the revised estimate for 2025–26. This is mainly due to increased cash flow requirement for the Subsidy Scheme for Abolition of MPF Offsetting Arrangement. There will be a decrease of 11 posts in 2026–27.

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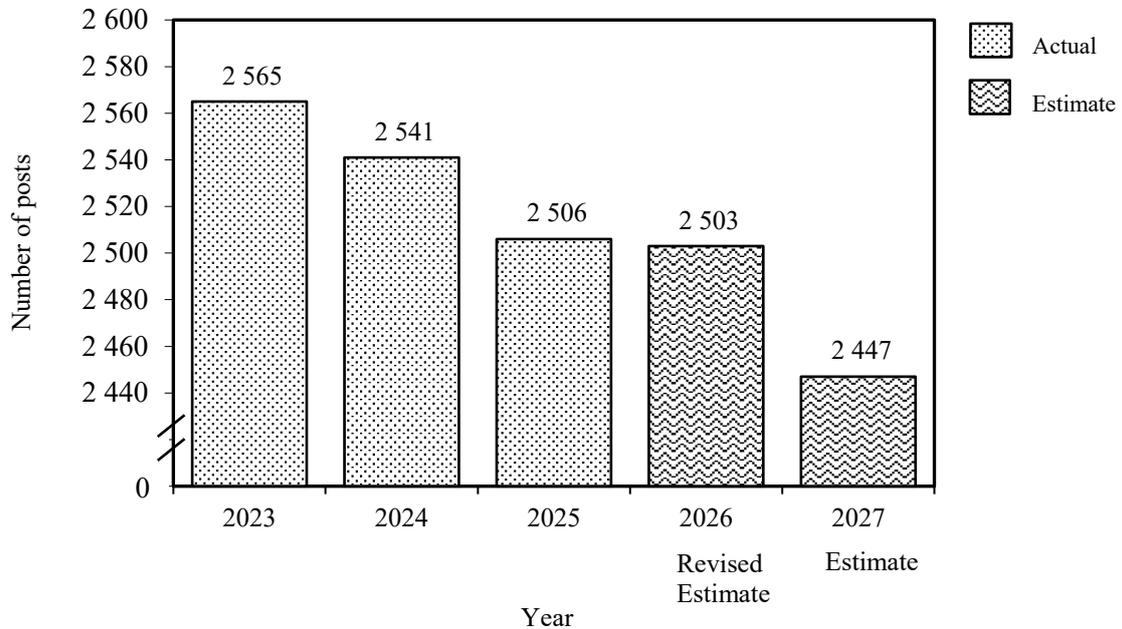
Allocation of provision to programmes (2026-27)



Staff by programme (as at 31 March 2027)



Changes in the size of the establishment (as at 31 March)



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| Sub-head (Code) | Actual expenditure 2024–25 | Approved estimate 2025–26 | Revised estimate 2025–26 | Estimate 2026–27 | |
|--------------------------|---|---------------------------------|--------------------------------|-------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Operating Account | | | | | |
| Recurrent | | | | | |
| 000 | Operational expenses | 2,492,666 | 2,791,888 | 2,764,575 | 2,820,613 |
| 276 | Implementation of the Reimbursement of Maternity Leave Pay Scheme..... | 228,036 | 220,000 | 230,000 | 230,000 |
| 280 | Contribution to the Occupational Safety and Health Council..... | 7,889 | 8,675 | 8,107 | 8,675 |
| 295 | Contribution to the Occupational Deafness Compensation Board | 2,761 | 3,036 | 2,838 | 3,036 |
| | Total, Recurrent..... | <u>2,731,352</u> | <u>3,023,599</u> | <u>3,005,520</u> | <u>3,062,324</u> |
| Non-Recurrent | | | | | |
| 700 | General non-recurrent | 56,356 | 460,151 | 445,647 | 1,567,577 |
| | Total, Non-Recurrent..... | <u>56,356</u> | <u>460,151</u> | <u>445,647</u> | <u>1,567,577</u> |
| | Total, Operating Account | <u>2,787,708</u> | <u>3,483,750</u> | <u>3,451,167</u> | <u>4,629,901</u> |
| Total Expenditure | | | | | |
| | | <u><u>2,787,708</u></u> | <u><u>3,483,750</u></u> | <u><u>3,451,167</u></u> | <u><u>4,629,901</u></u> |

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Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for the salaries and expenses of the Labour Department is \$4,629,901,000. This represents an increase of \$1,178,734,000 over the revised estimate for 2025–26 and \$1,842,193,000 over the actual expenditure in 2024–25.

Operating Account

Recurrent

2 Provision of \$2,820,613,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the Labour Department.

3 The establishment as at 31 March 2026 will be 2 503 posts. It is expected that there will be a decrease of 56 posts in 2026–27. Subject to certain conditions, the controlling officer may under delegated power create or delete non-directorate posts during 2026–27, but the notional annual mid-point salary value of all such posts must not exceed \$1,632,790,000.

4 An analysis of the financial provision under *Subhead 000 Operational expenses* is as follows:

| | 2024–25 (Actual) (\$'000) | 2025–26 (Original) (\$'000) | 2025–26 (Revised) (\$'000) | 2026–27 (Estimate) (\$'000) |
|--|---------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Personal Emoluments | | | | |
| - Salaries..... | 1,627,535 | 1,699,511 | 1,657,869 | 1,672,763 |
| - Allowances..... | 25,705 | 26,556 | 28,428 | 28,866 |
| - Job-related allowances..... | — | 10 | 10 | 10 |
| Personnel Related Expenses | | | | |
| - Mandatory Provident Fund contribution..... | 3,596 | 3,526 | 3,522 | 3,672 |
| - Civil Service Provident Fund contribution..... | 130,049 | 141,857 | 139,472 | 154,611 |
| Departmental Expenses | | | | |
| - General departmental expenses | 592,171 | 877,172 | 894,684 | 924,808 |
| Other Charges | | | | |
| - Campaigns, exhibitions and publicity..... | 113,610 | 43,256 | 40,590 | 35,883 |
| | 2,492,666 | 2,791,888 | 2,764,575 | 2,820,613 |

5 Provision of \$230 million under *Subhead 276 Implementation of the Reimbursement of Maternity Leave Pay Scheme* is to meet the expenditure on reimbursing employers for the additional four weeks' maternity leave pay under the Employment Ordinance (Cap. 57) and other operating expenses.

6 Provision of \$8,675,000 under *Subhead 280 Contribution to the Occupational Safety and Health Council* is to meet the annual contribution to the Occupational Safety and Health Council (OSHC). The amount of contribution is currently based on a proportion of the amount of levy received by the OSHC, with the proportion equivalent to the ratio of the size of the civil service to the working population in Hong Kong.

7 Provision of \$3,036,000 under *Subhead 295 Contribution to the Occupational Deafness Compensation Board* is to meet the annual contribution to the Occupational Deafness Compensation Board under a similar arrangement as for the OSHC.

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Commitments

| Sub-head (Code) | Item (Code) | Ambit | Approved commitment | Accumulated expenditure to 31.3.2025 | Revised estimated expenditure for 2025–26 | Balance |
|---------------------------------|----------------|--|------------------------|--|--|-------------------|
| | | | \$'000 | \$'000 | \$'000 | \$'000 |
| <i>Operating Account</i> | | | | | | |
| 700 | | <i>General non-recurrent</i> | | | | |
| 805 | | Pilot Rehabilitation Programme for Employees Injured at Work..... | 434,343 | 132,474 | 69,578 | 232,291 |
| 807 | | Subsidy Scheme for Abolition of MPF Offsetting Arrangement..... | 33,551,900 | 2,200 | 376,069 | 33,173,631 |
| | | Total | <u>33,986,243</u> | <u>134,674</u> | <u>445,647</u> | <u>33,405,922</u> |