

人力資源香港及中國 稅務的常見挑戰

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1. Employer's obligations

Hong Kong Salaries Tax Return (Employer)

- BIR56A and IR56B (Annual Employer 's Return)
- IR56E (Commencement of new employment)
- IR56F (For employee who is about to cease to be employed)
- IR56G (For employee who is about to leave Hong Kong)
- IR56M (For persons other than employees)

How to distinguish between employee and consultants / sub-contractors?

Employers' Returns (Time Limit)

Tax Return	Form	Time limit
Continuous employment	IR 56B	Within one month from date of issue
Commencement of employment	IR 56E	Three months from the date of commencement of employment
For employee who is about to cease to be employed	IR 56F	One month before the date of cessation of employment
For employee who is about to leave Hong Kong	IR 56G	One month before date of departure
For persons other than employees	IR 56M	Normally within one month from date of issue

BIR 56A and IR 56B (Continuous employment)

- Reporting obligations arise if the employee is a:-
 - Single person and received remuneration of HK\$132,000 or more during the year
 - Married person (regardless of amount)
 - Part-time staff (regardless of amount)
 - Director (regardless of amount)

Do I have to file BIR 56A for employees / directors who would pursue offshore claim on their Salaries Tax in Hong Kong?

What if we have staff cost recharge arrangements among group entities?

IR 56M (Persons other than employees)

- Non-incorporated service providers refer to an individual, a partnership business or a sole proprietorship business.
- Reporting obligations arise if the amount of payment to the following person exceeds:-

Recipients	Amount (HK\$)
Consultant, agent, broker, freelance artist, entertainer, sportsman, writer or freelance guide, etc.	25,000
Sub-contractor	200,000

How to fill in IR 56B

- Salary / Wages vs. Director's Fee
- Bonus
- Gain realized under Share Option Scheme
- Place of Residence provided
- Remarks

The importance of IR 56B to the company and employee

- Offshore claim (The employer / the company)
 - > The existence and job duty of Hong Kong employee
- Offshore claim (The employee)
 - > 60-Day Rule
- Tax investigation launched by the Hong Kong Inland Revenue Department
 - > Mismatch in staff amount in IR 56B and audited financial statements

Query letter issued to the employer

Salaries Tax
Year of Assessment :
Re : MR. _____ [HKID No. _____]

In order to ascertain the salaries tax liability of the captioned employee, I should be grateful if you would supply the following information and documents:-

- (a) a copy of the employment contract entered into between your company and the abovenamed;
- (b) state the duties performed by the abovenamed and the place where such duties were performed during the year ended 31 March. ;
- (c) forward a copy of Individuals Income Tax Returns submitted to the People's Republic of China Tax Authority in respect of income earned during the period 1.4. to 31.3. ;
- (d) state the nature and basis of computation of the amount of remuneration reported in the China Tax Returns, in particular, whether it is director's fee as reported in Hong Kong;
- (e) confirm whether the amount of remuneration reported in the China Tax Return was included in the Employer's Return (IR56B) dated

I refer to your offshore claim for year of assessment and would be grateful if you could supply the following further information:-

1. It was noted that the Company's employee namely Ms. worked as marketing officer in Hong Kong. Please give me a description of all the services rendered by Ms. in Hong Kong and supply a copy of her employment contract for our perusal. Also advise the role of Ms. in relation to the business of the Company.
2. It was noted that Group employed 1 to 3 staff in Hong Kong. Advise me the name and position of these staff, and the services rendered in relation to the business of the Company;
3. Confirm whether Group provided service to Hong Kong people. If so, advise how the service was provided to the customers in Hong Kong. You are required to state all the business activities of Group in Hong Kong and also the role of the Company in performing these activities.

The importance of employment contracts

- Should I use a Hong Kong company or overseas company to sign employment contracts with expatriate? Or Duplicate contracts?
 - > Hong Kong employment vs. Non-Hong Kong employment
- The tax implications of Job Duty Description and Work Location in the employment contracts to the Company and employees
 - > Offshore claim
 - > Staff or Consultants
 - > Housing Allowance / Housing Benefits

Hong Kong Tax Resident (Individual)

Did your boss ask you whether he/she can escape from foreign tax (e.g., PRC, Australia)?

- Individual who ordinarily resides in Hong Kong
- Individual who stays in the Hong for more than 180 days during a year of assessment or for more than 300 days in 2 consecutive years of assessment

Employer's obligations

- Maintain a record of the employee's
 - Personal particulars
 - Nature of employment
 - Capacity in which employed
 - Amount of cash remuneration
 - Non-cash and fringe benefits
 - Employer's and employee's contributions to MPF
 - Employment contract and amendments to terms
 - Period of employment
 -
 - Inform the IRD:
 - Any changes in employee's personal particulars
 - Any changes in employee's term of employment
 - The HKID card number of the employees
- * Note: Records must be kept for at least seven years

2. Tax Withholding Obligation

Employer's obligations – Hong Kong

- In general, employers have NO tax withholding obligations for their employees
- Exceptional case: Employee's departure from Hong Kong
 - From the date of filing IR56G and until such time the employee has made tax clearance and can produce to employers a "letter of release" issued by the IRD, employers should withhold all amounts due to be paid to him (including salaries, commission, bonus, reimbursement of rent/expense, money or money's worth included).

Employer's obligations – The PRC

- In general, PRC corporations should withhold Individual Income Tax for salaries paid to employees.
- Hong Kong corporations should have no obligation to withhold Individual Income Tax for salaries paid to employees, while the employees should report their tax to the PRC Tax authorities on their own

Source of Hong Kong Salaries Tax

Hong Kong vs. Non-Hong Kong Employment

	Hong Kong Employment	Non-Hong Kong Employment
Fully Taxable in Hong Kong	✓	
Time-Appointment basis		✓
Not subject to Hong Kong Tax	✓	✓

- The Employer's place of residence
- The place where the contract of employment was negotiated and entered into, and is enforceable
- The place of payment of remuneration

In practice, if the employer is a Hong Kong company, it is highly likely that it is a Hong Kong employment

Staff Remuneration not subject to Hong Kong Tax

- All the employment services were rendered outside Hong Kong
- The employee visits Hong Kong for not exceeding a total of 60 days during the year*
- Foreign Tax has been paid on the same income (please refer to next page for details)

* In 60-day rule, a short visit in Hong Kong during a day would count as one day

Foreign Tax paid

	Income Exemption Method	Tax Credit Method
Non-Double Taxation Agreement Partner (e.g., the US, Australia)	✓	
Double Taxation Agreement Partner (e.g., the Mainland)		✓

Director's Remuneration not subject to Hong Kong Tax

- Source: The location of management and control of the employer
- The remuneration received by a director may not necessarily be directors' remuneration
- Whether a remuneration is staff remuneration or directors' remuneration depends on the nature of job duty

3. Taxable Income in Hong Kong Salaries Tax

- Share Based Employee Benefits
- Accommodation benefits
- Other fringe benefits

Tax Planning Opportunities

1. Housing Allowance
2. Non-cash staff benefit items
 - > Is Medical benefits subject to Salaries Tax?
3. Staff benefits strictly for employment use
 - > Is staff uniform subject to Salaries Tax?

Share Based Employee Benefits

Typical Share Based Employee Benefits are in the form of:-

1. Share awards
2. Share options

1. Share Awards

Timing for Assessment

The year in which the awards are granted to employee

Taxable amount

Stock market price at the time of grant (Discount may be available) less costs of employee
Stock price change after the award is granted to the employee is purely the investment decision of the employee and thus should not be subject to Hong Kong Salaries Tax

Example (1)

Scenario	How to report
(a) On 1 August 2018, Mr A was granted 2,000 shares of Company X, his employer. On that day the market price was \$20 per share. Mr A left Company X on 28 February 2019.	(a) In the year of assessment 2018/19, Company X should report a share award of \$40,000 in item 12(k) of IR56F 2,000 shares x \$20 per share = \$40,000

Example (2)

Scenario	How to report
Same as scenario (a), but before leaving Company X, Mr A sold all the shares at the unit price of \$25 on 16 February 2019.	Company X's obligation remains the same as for scenario (a). It should report a share award of \$40,000 on IR56F. Any gain arising from the subsequent sale of the shares (in this case, \$5 per share) is not chargeable to tax. Hence, neither the employer nor the employee has to report any gain or loss from the actual sale of the shares.

2. Share Options

Timing for Assessment

The time when the share options are exercised, assigned or released (NOT the time the when the share option is granted)

Taxable amount

Stock market price at the time of grant (Discount may be available) less exercise costs of employee

Stock price change after the award was received by the employee is purely the investment decision of the employee and thus should not be subject to Hong Kong Salaries Tax

Example (3)

Scenario	How to report
As the accounting manager, Mr L was granted on 1 September 2017 the right to acquire 10,000 shares of Company A at an exercise price of \$20 per share within 3 years from 1 October 2017. Mr L exercised his share option to acquire Company A's shares as follows: 1) 1 Dec 2017: 5,000 shares 2) (Market Price: \$30) 3) 3 Jan 2019: 5,000 shares 4) (Market Price: \$40)	Year of Assessment: 2017/18 Taxable share option gain: \$50,000 [\$(30 - 20) x 5,000] Year of Assessment: 2018/19 Taxable share option gain: \$100,000 [\$(40 - 20) x 5,000]

Accommodation benefits

- The employer provides a flat to the employee free of charge or at a discounted rental
- The employer reimburses in full or at a fixed amount on the rental expenses incurred by the employee on house rental
- The employer pays rental allowance to the employee no matter whether the employee incurs house rental

	Tax at Full Amount	Tax at Rental Value
Provision of flat		✓
Rental Reimbursement		✓
Rental Allowance	✓	

Accommodation benefits – Rental Value

- In order to enjoy the lower taxable income, proper control is expected from the employer
- Proper control means that the employer needs to examine the following documents:
- Tenancy agreement signed by the employee with the landlord;
- Rental receipt showing the employee has paid the amount of rent to the landlord; and
- other relevant documents shall be obtained by the employer for record.

As an employee, you will have to prepare the above for examination by your employer!

- Calculation of rental value
- Rental value = R% * Y

R% = 4% for hotel/hostel/boarding house – 1 room
 = 8% for hotel/hostel/boarding house – 2 rooms
 = 10% for all other case e.g. service department/residential unit

- Calculation of rental value
- Rental value = R% * Y

Y = Total assessable income (all taxable income + benefit) minus

1. Allowable outgoing and expenses
2. Gain on share option
3. Lump sum or gratuity paid upon retirement
4. Termination of employment

Rental Value Calculation

Example 5

- Mr. Chan earned \$800,000 in a year. His employer provided an apartment to him as his place of residence.
- Mr. Chan's Assessable Income would be \$880,000, computed as follows –

	HK\$
Income	800,000
Plus: Rental value ($\$800,000 \times 10\%$)	80,000
Assessable Income	880,000

Example 6

- Ms. Lee has a salary package of \$600,000 in a year, and her employer has refund (fully) for Ms. Lee's place of residence of \$250,000.
- Scenario A: the employer has proper control and exercised proper supervision over the reimbursements of the rent paid by the employee as tenant to the landlord.
- Scenario B: the employer has no proper control
- Ms. Lee's Assessable Income would be computed as follows –

Scenario A	HK\$
Income	600,000
Plus: Rental value ($\$600,000 \times 10\%$)	60,000
Assessable Income	660,000

Scenario B	HK\$
Income	600,000
Plus: Cash / Rental allowance	250,000
Assessable Income	850,000

Fringe benefits

- General rule: Taxable under the following situations:–
 - The employee can easily convert the benefits into cash
 - Discharge of employee personal liability (e.g., Hong Kong Salaries Tax liabilities)

Medical Benefit

- Taxable: Reimbursement of medical expenses incurred by expenses
- Non-taxable: Group medical policy (provision of medical card)

Group Staff Discount Benefit

- Generally non-taxable as it is not easy to convert the benefits into cash
- Car for the private use of an employee: Generally non-taxable; taxable if ownership is transferred to employee or the employer discharges an expense relating to private use for which employee is liable
- Recreational facilities provided for employees: Generally non-taxable since employees cannot convert the benefit into cash
- Payment of employee's utilities: Taxable if the account rendered by the utility company is in the name of employee

4. Allowances – Hong Kong Salaries Tax

Personal Allowances

Allowances Claimable Under Salaries Tax and Personal Assessment.

In every year of assessment you are entitled to a basic allowance of \$132,000. You can also claim other allowances such as:

	\$
Married person's allowance	264,000
Child allowance	120,000
Dependent Brother or Sister Allowance	37,500
Dependent Parent/ Grandparent Allowance	50,000

Expenses allowable to employees

- Outgoing and Expenses (e.g. subscription fee of a pilot license)
- Expenses of Self-education (e.g. examination fee for gaining and maintaining qualifications)
- Approved Charitable Donations
- Contributions to a Mandatory Provident Fund Scheme (MPF) (5% of the person's income. The maximum contribution is \$1,500 per month or \$18,000 per year)

Self-education expenses

Expenses of self-education include:

- For gaining or maintaining qualifications for use in either a current or a planned employment
- Tuition and examination fees in connection with a prescribed course of education

A prescribed course of education is one undertaken at specified education providers.

Examples of payment **NOT** accepted as self-education expenses:

- ✗ General interest classes will not qualify as an employment-related course.
- ✗ Fees that have been reimbursed or are reimbursable by an employer.

Approved Charitable Donations

Donations to tax-exempt charities or Government for charitable purposes can be deducted from your net assessable income.

The aggregate deduction shall not exceed 35% of your income after allowable expenses.

Examples of payment **NOT** accepted as donations:

- ✗ Payments for lottery or raffle tickets
- ✗ Payments for admission to film shows or charity shows

Deduction on deferred annuity premiums and MPF voluntary contributions (starting from 2019/20)

Annuity premiums	MPF voluntary contributions
<ul style="list-style-type: none">• Net sum of moneys that is payable under the following policy:<ul style="list-style-type: none">(a) under which a regular payment is receivable by an annuitant during an annuity period; and(b) that is certified by the Insurance Authority.• No deduction on prepaid premium.	<ul style="list-style-type: none">• MPF voluntary contributions can be deducted.• Taxpayer must be the account holder.
Aggregate limit for the above deductions is HK\$60,000.	

Different calculation method

- Elect Personal Assessment or not
- Elect Joint Assessment or not
- Standard rate vs. Progressive rate

Personal Assessment (PA) requirements

Requirements for electing the PA:

- Aged over 18; and
- Ordinary resident / temporary resident in Hong Kong
- If you are not eligible for electing the PA but your spouse does, you can still elect the PA together by electing joint assessment

- Ordinary resident: Resides in Hong Kong voluntarily and for a settled purpose (e.g., education, business, family)
- Temporary resident: Stays in Hong Kong for more than 180 days during the year / 300 days in two consecutive years

Examples of individuals **NOT LIKELY** to be eligible for electing PA:

- ✗ Individuals with their principal place of residence outside Hong Kong.
- ✗ Individuals who consistently spends less than 100 days in Hong Kong.

Personal Assessment – New policy (starting from year of assessment 2018/19)

In prior years	Starting from the year of assessment 2018/19
If you are married, you and your spouse must elect the PA <u>together</u>	You and your spouse can choose to elect the PA <u>together</u> or <u>separately</u>

Important benefits

1. Under normal situations, electing the PA separately would result in less tax liabilities, especially when both you and your spouse earned reasonable amount of income
2. If you elect the PA separately, your tax return does not have to be counter-signed by your spouse

- **Income subject to tax in Hong Kong:**
- Salaries tax on income from office, employment and pension
- Profits tax on business profits; and
- Property tax on income from properties.

Individual paying only salaries tax	Individual paying salaries tax and profits tax or / and property tax
No benefits from electing PA	PA may reduce the tax payable by individual taxpayers

- Effect of electing PA:
- Help to reduce the tax you need to pay by aggregating your assessable income under salaries tax, profits tax and property tax, and making adjustments for the deductions.
- The balance will be taxed at the same rates as those used for salaries tax.

	Some examples of tax benefits under PA:
Utilization of business losses	By electing for personal assessment, the business loss suffered by the individual (and his or her spouse) can be used to set-off against other taxable income (e.g. assessable income under salaries tax, net assessable value under property tax).
Utilization of deductions originally allowable under salaries tax	For individuals who do not have income chargeable to salaries tax, they will be entitled to concessionary deductions (e.g., approved charitable donations, contributions to recognised retirement schemes) and personal allowance.

5. 中國近期對個人所得稅法的修訂

問題一：假若一個個人不是中國稅務居民，那是否代表他一定不用在中國納個人所得稅？

	中國境內收入	中國境外收入
中國稅務居民	✓	✓
非中國稅務居民	✓	✗

✓ 需繳納個人所得稅 ✗ 不需繳納個人所得稅

問題二：以下那一個為中國稅務居民的定義？

- A. 在中國境內有住所
- B. 在一個納稅年度中於中國境內居住滿 183 天
- C. 兩者同時符合才算是中國稅務居民
- D. 兩者其中一個符合已算是中國稅務居民

答案：D

- 港澳辦主任張曉明：只要是港澳永久居民，無內地戶籍，通常不會被認定為「在中國境內有住所」。

問題三：在中國個人所得稅法中，住所的定義為？

- A. 個人的主要居所
- B. 因戶籍、家庭、經濟利益關係而在中國境內習慣性居住

答案：B

- 沒有明確說明三個因素是綜合決定還是只要其中一個合乎條件便算是中國稅務居民
- 一個擁有中國國籍的個人(即使全年也不在中國)一般被視為中國稅務居民，即全球收入需要納中國個人所得稅。因此，在共同匯報標準(CRS)及經濟實質法案 (Economic Substance Law) 實施下，國稅局將更容易發現中國稅務居民的境外收入。

問題四：在計算個人是否為中國稅務居民時，一天的定義為？

- A. 只有整天均在中國境內才算一天
- B. 往返境內外當天被視為半天
- C. 往返或多次往返境內外的當天，無論時間長短，只要曾在中國境內短暫停留，均按一天計算

答案：A



問題五：工資所得在什麼情況下會被視為中國境外收入

- A. 僱主為一家海外成立的公司
- B. 僱員在境外進行有關工作

答案：B

- 僱主成立的地點及工資發出的地點並不是決定工資是否境外收入的要素；即一名香港人若在中國境內工作，即使其僱主為香港公司及其在香港支薪，其工資收入也算是中國境內收入
- 另一方面，若僱員被視為高級管理人員，即使其工作地點在境外，只要其工資由中國境內僱主或僱主設在中國境內的常設機構支付，其工資也算為中國境內收入

問題六：不動產租金及買賣收入在什麼情況下會被視為中國境外收入？

- A. 不動產所在地在中國境外
- B. 商討租金/買賣合約的地點在中國境外

答案：A

情況一：無須繳納個人所得稅的個人

- 1. 境內無住所；
- 2a. 在有關納稅年度開始或終了的任何十二個月中在境內停留連續或累計不超過 183 天 / 居住天數少於 90 天；
- 2b. 該項報酬由並非中國境內僱主支付或代表該僱主支付；及
- 2c. 該項報酬不是由僱主設在中國境內的常設機構所負擔。

情況二：只需就境內所得繳納個人所得稅的個人

- 在境內居住累計滿 183 天的年度連續不滿六年；或
- 滿六年但其間有單次離境超過 30 天
- 來源於境外的所得，須向主管稅務機關備案
- 只就境內企事業單位和其他經濟組織或者居民個人支付的部份繳納個人所得稅

對於情況二，中國個人所得稅稅負取決於

- 1. 個人是否高級管理人員
- 2. 工資是由中國境內公司，香港公司還是雙方共同支付，
- 3. 中國工作天數： i) <90 天, ii) 90 天 - 183 天, iii) >183 天
*工作天數：往返境內外當天被視為半天

情況三：需就全球所得繳納個人所得稅的個人

中國稅務居民	- 境內有住所
	- 境內無住所但在一個納稅年度中在境內居住滿183天
	- 在境內居住累計滿183天的年度連續滿六年的納稅人；及
	- 在六年內未發生單次離境超過30天情形
	- 從第七年起，中國境內居住累計滿183天的，應當就其來源於中國境外的全部所得繳納個人所得稅

若某香港人被視為中國稅務居民，則需要就全球所得（包括香港及海外地區）在中國繳納個人所得稅。

調整個人所得分類

現行稅法		新修訂	
分類稅制	適用稅率	分類稅制	適用稅率
工資、薪金所得	3% - 45% 七級超額累進稅率	綜合所得	<ul style="list-style-type: none"> 3% - 45% 七級超額累進稅率 居民個人按納稅年度合併計算個人所得稅 非居民個人按月或者按次分項計算個人所得稅
勞務報酬所得	20% - 40% 三級超額累進稅率		
稿酬所得	20%		
特許權使用費所得	20%		
個體工商戶的生產、經營所得	5% - 35% 五級超額累進稅率	經營所得	<ul style="list-style-type: none"> 5% - 35% 五級超額累進稅率 將適用於35%累進稅率的最低收入級距上調為RMB 500,000元
對企業事業單位的承包經營、承租經營所得	5% - 35% 五級超額累進稅率	取消此項所得，根據具體情況分別併入綜合所得或者經營所得	
利息、股息、紅利所得、 財產租賃所得、 財產轉讓所得、 偶然所得、 其他所得、	20%	保持不變	

潛在影響

- 對收取被動收入的個人的潛在影響

個人所得	香港稅率	中國稅率
<ul style="list-style-type: none"> 股息 紅利所得 資本收益 (如：買賣長期持有的股票) 銀行利息 偶然所得 	0%	20%

本屬於香港免稅的收入，現需要在中國課稅。

- 收取主動收入的個人的潛在影響

個人所得	香港稅率	中國稅率
<ul style="list-style-type: none"> 工資、薪金所得 	2% – 17%的累進稅率 或 15%的標準稅率	3% – 45%的超額累進稅率 (將工資、薪金、勞務報酬、 稿酬、特許權使用費所得合併 後計算稅款)
<ul style="list-style-type: none"> 勞務報酬所得 稿酬所得 特許權使用費所得 	15% / 16.5%	
<ul style="list-style-type: none"> 個體工商戶的生產、經營所得 對企事業單位的承包經營、承租經營所得 	15% / 16.5%	
<ul style="list-style-type: none"> 財產租賃所得 	15% / 16.5%	20%

- 部份收入（如工資所得、勞務報酬所得）在中國的稅率高達 45%，遠超於香港的稅率（15% / 16.5%）。
- 根據「避免雙重徵稅安排的規定」，一般來說同一項收入不會同時需要在香港及中國課稅。
- 如個人原先在香港為某項收入繳納稅款，而該稅率較中國的高，他可憑稅單或完稅證明在中國進行稅收抵免。
- 但若該項收入的香港稅率較中國稅率低，則需要向中國繳納稅款差額。

擴大較低稅率級距

個人所得稅稅率表一（綜合所得適用）

級數	全年應納稅所得額	稅率	速算扣除
1	不超過 RMB 36,000 的	3%	RMB 0
2	超過 RMB 36,000 至 RMB 144,000 的部份	10%	RMB 2,520
3	超過 RMB 144,000 至 RMB 300,000 的部份	20%	RMB 16,920
4	超過 RMB 300,000 至 RMB 420,000 的部份	25%	RMB 31,920
5	超過 RMB 420,000 至 RMB 660,000 的部份	30%	RMB 52,920
6	超過 RMB 660,000 至 RMB 960,000 的部份	35%	RMB 85,920
7	超過 RMB 960,000 的部份	45%	RMB 181,920

1. 居民個人的綜合所得，以每一納稅年度收入額減除費用 RMB 5,000/月以及專項扣除、專項附加扣除和依法確定的其他扣除後的餘額，為應納稅所得額。
2. 非居民個人的綜合所得依照本表按月換算後計算應納稅額。

- ✓ 擴大低稅率檔收入級距(3%、10%、20%三檔)
- ✓ 維持高稅率檔收入級距(30%、35%、45%三檔)
- ✓ 收入越低，新修訂下的稅額減幅越大

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勞工法例	
網上直播課程	詳情
 <p>418 的陷阱</p> <p>勞工法例案例研討會</p>	<p>勞工法例案例研討會 – 418 的陷阱 Intake 2</p> <p>僱主與僱員根據法律到底存在著甚麼的關係？大部分 HR 都能回答是合約關係。但是這合約關係又有多少種類？HR 從業員常常聽到的 418 合約是哪一類的合約？僱員簽署了 418 合約有甚麼法律的權益？</p> <p>課程的特色是通過教授學員有關法例時，也會提供法庭判例，讓學員容易明白立法的原因及法庭在判例上的看法，對 HR 日後處理不同的僱傭合約糾紛以及利用不同的僱傭合約聘請僱員有莫大幫助。</p> <p>導師簡介 Mr. Lawrence Li 李錫強先生</p>
	<p>直播日期： 29/4/2020</p>
	<p>直播時間： 14:00 - 17:00</p>
	<p>收費：</p> <p>PRO HR Member HK\$569.1</p> <p>Free Member HK\$599</p>
	<p>折扣：</p> <p>- 9 折早鳥優惠至 2020/4/24 - 2 人或以上同行 9 折</p>

勞工法例	
網上直播課程	詳情
 <p>僱傭條例 依法解僱 證書課程</p>	<p>僱傭條例依法解僱證書課程</p> <p>《僱傭條例》及相關法例，往往只針對最基本的僱傭問題，但對複雜的僱傭協議問題，特別是違反紀律及解僱等問題，法例就沒有完全明確涵蓋每一個情況。</p> <p>本課程供大量勞資糾紛法庭案例，讓參加者可以理解法例以外的勞資糾紛。</p> <p>導師簡介 Mr. Lawrence Li 李錫強先生</p>
	<p>直播日期及時間： 12 & 19/5/2020 19:00 – 22:00</p>
	<p>錄播日期及時間： 16 & 23/5/2020 10:00 – 13:00</p>
	<p>收費：</p> <p>PRO HR Member HK\$1,889.5</p> <p>Free Member HK\$1,989</p>
	<p>折扣：</p> <p>- 5/5 前報名享 9 折早鳥優惠 - 2 人或以上同行 9 折</p>

勞工法例

網上直播課程



如何處理僱傭歧視之性騷擾 – 認識香港性騷擾法例與法庭案例

何為工作間的性騷擾？性騷擾與非禮有甚麼分別？根據法例及判例法，被性騷擾的員工可以同時向侵犯她或他的人士及僱主主張民事索償，法庭會根據案情、被侵犯人感覺受冒犯、尷尬及難堪的嚴重性作出感情損害或傷害(Injury to Feelings)的賠償命令、過去及未來的收入損失、也有機會作出懲罰性損害賠償(Exemplary damages)命令等。

要懂得處理及事先做出反性騷擾的問題，離不開對香港有關性騷擾的法例及法庭案例認識。

導師簡介

Mr. Lawrence Li 李錫強先生

詳情

直播日期：	15/5/2020
直播時間：	11:000 – 12:30
收費：	PRO HR Member HK\$417.1 Free Member HK\$439
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勞工法例

網上直播課程



處理香港僱傭官司商業策略

是不是熟讀《僱傭條例》就可以當香港 HR 從業員？但《僱傭條例》並沒有告訴大家怎樣處理僱傭及工傷官司。事實上做一個稱職的 HR 除了熟識《僱傭條例》作出日常操作外，也須要認識處理僱傭糾紛及工傷官司的基本知識。不管你現在是剛晉身 HR 行業或是已經從事了 HR 一段時間，你只要懂得有關策略，對你在 HR 行業晉升有莫大幫助。

導師簡介

Mr. Lawrence Li 李錫強先生

詳情

直播日期：	20/5/2020
直播時間：	14:00 – 17:00
收費：	PRO HR Member HK\$629.1 Free Member HK\$699
折扣：	- 9 折早鳥優惠至 14/5 - 2 人或以上同行 9 折

勞工法例

網上直播課程



人力資源勞工法例基礎證書課程 Intake 2 (包括各項與人力資源相關法例最新修訂及最新法庭個案研討)

認識勞工法例是人力資源從業員的基礎，本勞工法例課程為人力資源從業員而設，涵蓋人力資源從業員必修的《僱傭條例》、《僱員補償條例》、《反歧視條例》、《個人資料(私隱)條例》、《強制性公積金計畫條例》等。由資深僱傭糾紛專家及僱傭法律學家李錫強先生任教，將深入探討各僱傭勞工條例及與人力資源相關之法例，研究過去相關及最新的法庭案例，參加者將能掌握實質的知識，以應用於日後工作上。

導師簡介

Mr. Lawrence Li 李錫強先生

詳情

直播日期及時間：	26/5 & 2, 9, 16/6/2020 19:00 – 22:00
錄播日期及時間：	30/5 & 6, 13, 20/6/2020 10:00 - 13:00
收費：	PRO HR Member HK\$3,229.1 Free Member HK\$3,399
折扣：	- 20/5 前報名可享\$500 折扣 - 2 人或以上同行 9 折

績效評核

網上直播課程



個人績效評核培訓工作坊

現今的人力資源管理並不再是單著眼於實務操作，而是轉向策略性地配合企業的長遠發展方向。

在管理員工的工作表現方面，大部分的企業會利用個人績效評核制度，但怎樣才是一套有效及有系統的評核制度？怎樣的制度才可幫助企業發展，發揮員工潛能及挽留優秀人才？

其實透過客觀的表現評核制度，員工更能了解上司的期望及本身工作表現水平，從而找出改善空間及方法，達致卓越績效。

導師簡介

Mr. Wilson Chu

詳情

直播日期及時間：	13 & 15/5/2020 19:00 – 22:00
錄播日期及時間：	23 & 30/5/2020 14:00 – 17:00
收費：	PRO HR Member HK\$2,090 Free Member HK\$2,200
折扣：	- 8/5 前報名 PRO HR Member HK\$1,881 Free Member HK\$1,980 - 2 人或以上同行 9 折

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