Prevention of Double Housing Benefits Rules

1. As a public-funded institution, the University of Hong Kong applies the “No Double Housing Benefits” (DBR) rule in respect of housing benefits for appointees, except for the Non-Accountable Cash Allowance (NCA). For details of the DBR rule for NCA recipients, please refer to the relevant section on ‘Major Features of Non-Accountable Cash Allowance’ elsewhere in the Staff Handbook.

2. To assist appointees in assessing whether they or their spouses are receiving or have received housing benefits, the following are examples (but are by no means exhaustive) of housing benefits being provided by the Government or a publicly-funded institution or a private employer as part of a pay package:

   (a) accommodation provided by the employer, whether or not rent is payable by the employee;

   (b) a housing loan or any form of subsidy, whether it is for purchasing local or overseas property;

   (c) an allowance for renting accommodation or purchasing property, whether or not it is accountable or taxable;

   (d) a cash allowance provided in lieu of housing benefits, whether or not it is accountable or taxable;

   (e) a cash allowance which is provided to encash fringe benefits including housing, whether or not it is accountable or taxable, and includes the cash allowances provided by the Legislative Council Commission/the Office of the Ombudsman/the Equal Opportunities Commission/the Office of the Privacy Commissioner for Personal Data and the Flexi-Allowance provided by the Hospital Authority to its staff and by this University/the Chinese University of Hong Kong to their clinical staff; and
(f) any portion of a pay package actually claimed by an employee as rental reimbursement for tax purposes in his/her tax return. Examples include the tax efficiency schemes offered by some utility companies.

3. The rules for prevention of double housing benefits may be summarised as follows:

(a) An appointee may receive only one housing benefit at any one time irrespective of whether the housing benefit is provided by the University.

(b) A married appointee and his spouse may not receive more than one housing benefit at any one time irrespective of whether it is provided by the University, the Government, a public-funded organisation or a private employer. They must opt for either the University's housing benefits or those provided by the spouse's employer.

(c) If an appointee or his spouse has received housing benefits under the Home Purchase Scheme, the Home Financing Scheme or any other kind of home purchase scheme provided by the University, the Government or other public-funded organisations, the appointee and his spouse's eligibility for all other forms of housing benefits will thereafter be irrevocably forfeited. If he or his spouse has not received the full 120 instalments of the Home Purchase Allowance, he may be eligible for the difference.

(d) An appointee is required to relinquish his and his spouse's public housing benefits provided by the Hong Kong Housing Authority or the Hong Kong Housing Society before obtaining the University's housing benefits.
4. Notwithstanding paragraphs 2 and 3 above, an appointee whose spouse is receiving housing benefits from a private employer or certain types of housing benefits from the Government or a public-funded organisation will be eligible for Non-Accountable Cash Allowance. For details of the ‘Major Features of Non-Accountable Cash Allowance’, please refer to elsewhere in the Staff Handbook.

5. If an appointee does not comply with the rules for prevention of double housing benefits, or fails to report changes in circumstances which may affect his entitlement to housing benefits, or obtains housing benefits by misrepresentation, he may render himself liable to any or all of the following:

(a) cessation of housing benefits;

(b) disqualification from receiving all forms of housing benefits;

(c) disciplinary/legal proceedings;

(d) pay or refund to the University an appropriate sum to be determined by the University.