



# COMPULSORY SOCIAL INSURANCE SCHEME IN VIETNAM

Doing business in Vietnam requires all enterprise to comply with regulatory systems, one notable of which is contributing Social Insurance (SHUI) on monthly basis once the employment is officially engaged via employment contract.

Compulsory SHUI scheme in Vietnam includes three key elements, in particulars:

- Social Insurance (SI)
- Health Insurance (HI)
- Unemployment Insurance (UI)

ITEMS	VIETNAMESE			EXPATRIADO/A		
Condition of employment	No requirement			Pbtaining Work Permit		
Employment	Probation (maximum 60 days) Labor contract (definite or indefinite-term)			Normally no probation Labor contract (definite-term based on WP)		
SHUI Contribution  <i>EE / Employee</i> <i>ER / Employer</i>	SHUI	EE	ER	SHUI	EE	ER
	SS	8%	17.5%	SI	8%	17.5%
	SM	1.5%	3%	HI	1.5%	3%
	SD	1%	1%	UI	N/A	N/A
	Total	10.5%	21.5%	Total	9.5%	20.5%
SHUI Contribution (Cont')	<p>Threshold of SI &amp; HI contribution is 20 times of "referral salary" i.e. <b>VND 46,800,000 (equivalent to USD1,800) (*)</b></p> <p>Threshold of UI contribution is 20 times of "regional minimum salary" i.e. <b>VND 99,200,000 (equivalent to USD3,800) (**)</b></p> <p>(*) From 1 Jul 2025, referral salary (RS) is used to replace minimum basic salary to set the threshold for SHUI contribution. RS is supposed to change from time to time following resolution from Vietnam Government. Currently, RS is VND 2,340,000 regulated in Decree 73/2024/ND-CP.</p> <p>(**) For region I   Central city, metropolitan city i.e. Hanoi, Ho Chi Minh etc.</p>					
Ongoing Compliance	<p>ER is liable on registering SHUI unit code for monthly contribution</p> <p>SHUI is contributed on <b>MONTHLY basis</b>, no later than the last working day of each month</p> <p>Any changes relating to new-hire, resignation, increasing/decreasing salary etc. must be informed to Vietnam SHUI authority on time.</p>					