

THRESHOLD OF SHUI CONTRIBUTION IN VIETNAM

[Update from 1 Jan 2026]

THRESHOLD FOR SOCIAL INSURANCE (SI) & HEALTH INSURANCE (HI)

Threshold for SIHI contribution are capped at 20 times of the minimum basic salary.

Pursuant to Decree 73/2024/ND-CP, the minimum basic salary in Vietnam is **VND2,340,000 (USD95)**. As a result, threshold for SI & HI contribution is **VND46,800,000** (equivalent to USD 1,800), effective from 1 July 2024.

 From 1 July 2025, Law on Social Insurance and Law on Health Insurance with certain changes introduce new concept "**referral salary**" to replace "**minimum basic salary**" to set the threshold for monthly SIHI contribution.

Currently, referral salary is **VND 2,340,000** and equal to minimum basic salary. It is supposed to be changed from time to time by Vietnam Government.

THRESHOLD FOR UNEMPLOYMENT INSURANCE (UI)

UI contribution is capped at 20 times of the regional minimum salary.

Region	VND per month (USD equivalent)	UI Threshold
#1	5,310,000 (205)	106,200,000 (4,085)
#2	4,730,000 (182)	94,600,000 (3,640)
#3	4,140,000 (160)	82,800,000 (3,185)
#4	3,700,000 (140)	74,000,000 (2,850)

Region #1 include metropolitan areas, central cities such as: Hanoi, Ho Chi Minh, Danang etc.

 Pursuant to **Decree 293/2025** by Government issued on 10 Nov 2025, new regional minimum salary is applied **from 1 January 2026**.

New minimum hourly wage is increased, in which VND 25,500 per hour for region #1.

The regions corresponding to minimum regional salary is defined in Appendix issued along with Decree 293/2025.