N2N
CONSULTING FIRM

PERSONAL RELIEF FOR INCOME TAX CALCULATION

Chau Doc - An Giang, Vietnam   N2NC

UPDATE 2026

PIT COMPUTATION

Personal Income Tax (PIT) is withheld from the income earned by the employee in Vietnam from providing works under labor contract or agreement.

PIT is calculated on accessible income with progressive rate from 5% to 35% or by flat rate at 10%, depending on each type of employment.

For non-tax resident, flat rate 20% is applicable on all sources of income without deduction.

Assessable income = **Taxable Income** - **Deductible items**

PIT FILINGS

- PIT return is declared on monthly or quarterly basis together with payment.
- PIT finalization return is submitted to the tax office within 90 days from ending of calendar year, e.g 31 March 2026 is deadline for 2025 PIT finalization.

DEDUCTIBLE ITEMS

From 1 Jan 2026, personal relief of tax payer is revised increasingly following Resolution 110/2025/QH15, in particular:

- Personal relief VND15.5 million per month (equal to VND 186 million per annum)
- Dependent relief VND6.2 million per registered dependent per month
- Monthly SHUI contribution
- Other deduction following prevailing tax regulations

Of note, new personal relief is applicable for tax period 2026.

DEPENDENT REGISTRATION

Individuals with certain conditions are subject as dependent (*):

- Children
- Parents, parent in law
- Relatives

Supporting document for dependent registration include: identification card, household booklet, and other document subject to specific cases.