

# COMPULSORY SOCIAL INSURANCE SCHEME IN VIETNAM

Vinh Hy Bay - Khanh Hoa, Vietnam  N2NC

**UPDATE 2026**

Engaging labor employment in Vietnam requires contribute compulsory Social Insurance (SHUI) on monthly basis.

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

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

| ITEMS                     | VIETNAMESE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |       |       | EXPATRIATE                                                          |      |       |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|---------------------------------------------------------------------|------|-------|
| Condition of employment   | No requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |       |       | Obtaining Work Permit                                               |      |       |
| Employment                | Probation (maximum 60 days)<br>Labor contract (definite or indefinite-term)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |       | Normally no probation<br>Labor contract (definite-term based on WP) |      |       |
| SHUI Contribution         | SHUI                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | EE    | ER    | SHUI                                                                | EE   | ER    |
| EE / Employee             | SI                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 8%    | 17.5% | SI                                                                  | 8%   | 17.5% |
| ER / Employer             | HI                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1.5%  | 3%    | HI                                                                  | 1.5% | 3%    |
|                           | UI                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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>(*) <b>From 1 Jul 2025</b>, referral salary is VND 2,340,000 and equal to minimum basic salary regulated in Decree 73/2024/ND-CP. It is supposed to be changed from time to time by Vietnam Government.</p> <p>Threshold of UI contribution is 20 times of "regional minimum salary" i.e. <b>VND 106,200,000 (equivalent to USD4,085) applicable to Region #1 (**)</b></p> <p>(**) <b>From 1 Jan 2026</b>, new regional minimum salary is revised increasingly following Decree 293/2025/ND-CP. And the corresponding region can be found in Appendix of such Decree.</p> |       |       |                                                                     |      |       |
| Ongoing Compliance        | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       |       |                                                                     |      |       |