

# COMPULSORY SOCIAL INSURANCE SCHEME IN VIETNAM

Vinh Hy Bay - Khanh Hoa, Vietnam 

**UPDATE**  
**WEF 1 JUL 2026**

Employing labor in Vietnam requires monthly contributions to compulsory social insurance (SHUI)

Compulsory SHUI in Vietnam includes three key components, in particulars:

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

## THRESHOLD FOR COMPULSORY SOCIAL INSURANCE CONTRIBUTION

Effective from 1 July 2026, the referral salary is **VND2,530,000 (USD97)** regulated under Decree 161/2026/ND-CP, revising upwards from current one VND 2,340,000 per month.

SI, HI contribution is capped at 20 times of the referral salary.

As a result, **threshold for SI & HI contribution is VND50,600,000 per month** (equivalent to USD 1,947)

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

Effective from 1 Jan 2026, for Region I (e.g., Ho Chi Minh City/Hanoi), the regional minimum wage is **VND 5,310,000**, leads to **maximum UI cap at VND 106,200,000 per month** (equivalent to USD 4,085)

Minimum hourly wage **VND 25,500** is also applied for urban area in Region I

## MANDATORY SOCIAL INSURANCE PARTICIPANTS WEF JULY 1, 2025

**Part-time employees** with a monthly salary at or above the referral salary threshold (VND 2,530,000)

Unsalaries Vietnamese executives, board members, supervisors, and elected cooperative officials who are not enrolled in compulsory social insurance elsewhere.

**Registered household business owners** (From July 1, 2025, those filing taxes under the declaration method are included in mandatory social insurance)

Probation under **a separate contract** does not require compulsory social insurance.

Conversely, if the probation is **included** in a standard employment contract, compulsory SHUI must be contributed for that period by both employee & employer.

