

# SOCIAL INSURANCE IN VIETNAM

## REQUIREMENT

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

SHUI includes three key elements, in particulars:

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

SHUI rate for local and expat is following

Items	LOCAL		FOREIGNER (*)	
	EE	ER	EE	ER
Social Insurance (SI)	8%	17.5%	8%	17.5%
Health Insurance (HI)	1.5%	3%	1.5%	3%
Unemployment Insurance (UI)	1%	1%		
<b>TOTAL</b>	<b>10.5%</b>	<b>21.5%</b>	<b>9.5%</b>	<b>20.5%</b>

(\*) Decree 143/2018 dated 15 Oct 2018

## FILINGS

The Company or the employer registers SHUI unit code for SHUI contribution for local employee. Separate SHUI code is used for SHUI lodgment for foreign labor

Deadline for SHUI contribution is at each month-ending

Basic salary and minimum regional salary are threshold for SHUI calculation.

The current basic salary in 2022 is VND 1,490,000 and Minimum regional salary is regulated in Decree 38/2022

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