

SALARY BASE FOR SOCIAL INSURANCE

Salary for SHUI contribution is based on either contractual salary and now lower than minimum regional salary.

Basic salary and minimum regional salary are threshold for SHUI calculation, in which SI & HI are capped at 20 times of basic wage whilst UI is capped at 20 times of minimum regional wage.

The current basic salary in 2022 is VND 1,490,000. It is expected to increase in 2023.

From 1 July 2022, minimum regional salary of Vietnam (*) is

Region (**)	VND per month	USD equi.
#1	4,680,000	200
#2	4,160,000	178
#3	3,640,000	155
#4	3,250,000	140

Threshold for SI & HI contribution is VND 29,800,000

Threshold for UI contribution is VND 93,600,000

(*) Decree 38/2022 dated 12 June 2022

(**) Regions categorized in #1, 2, 3, 4 are following appendix in Decree 38/2022

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