

# DEDUCTIONS FROM EMPLOYEES' INCOME

(applicable to employees working at enterprises)



## 1. COMPULSORY SOCIAL INSURANCE

Subjects:

- Individuals working under definite-term labor contracts of at least full one-month or under indefinite-term labor contracts.
- Salaried managers of enterprises..

**Levels of payment: 08% of employees' monthly salary on which social insurance premiums are based.**

## 2. HEALTH INSURANCE

Subjects:

- Individuals working under definite-term labor contracts of at least full three-month or under indefinite-term labor contracts.
- Salaried managers of enterprises.

**Levels of payment: 1.5% of employees' monthly salary on which social insurance premiums are based.**



## 3. UNEMPLOYMENT INSURANCE

Subjects:

- Individuals working under definite-term labor contracts of at least full three-month or under indefinite-term labor contracts, except employ-

**Levels of payment: 1% of employees' monthly salary on which social insurance premiums are based.**



## 4. PERSONAL INCOME TAX

Subjects:

- Employees have taxable income.

**Income tax payable: taxable income \* tax rate.**

*Definition of taxable income and tax rate are specified in Circular 111/2013/TT-BTC.*



## 5. TRADE UNION FEE

Subjects:

- Employees who are trade union members.

**Levels of payment: 1% of employees' monthly salary on which social insurance premiums are based.**



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