



LAC DUY & ASSOCIATES

NEWSLETTER

NOVEMBER 2025



**RESOLUTION
110/2025/UBTVQH15 ON
ADJUSTING THE FAMILY
CIRCUMSTANCE DEDUCTION
FOR PERSONAL INCOME TAX
AND DECREE 293/2025/NĐ-
CP REGULATING MINIMUM
WAGE FOR EMPLOYEES
WORKING UNDER LABOUR
CONTRACTS**



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**OFFICIAL DISPATCH 9002/SNV-
VLATLD ON THE IMPLEMENTATION
OF ARTICLE 4 DECREE
145/2020/NĐ-CP ON THE REPORT
OF LABOUR USE**



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Dear Clients,

Lac Duy & Associates would like to send you the legal newsletter of November 2025 with some notable updates and articles as follows:

- Resolution 110/2025/UBTVQH15 on adjusting the family circumstance deduction for personal income tax and Decree 293/2025/NĐ-CP regulating minimum wage for employees working under labour contracts
- Official dispatch 9002/SNV-VLATLD on the implementation of article 4 Decree 145/2020/NĐ-CP on the report of labour use
- Legal documents in 11/2025



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RESOLUTION 110/2025/UBTVQH15 ON ADJUSTING THE FAMILY CIRCUMSTANCE DEDUCTION FOR PERSONAL INCOME TAX AND DECREE 293/2025/ND-CP REGULATING MINIMUM WAGE FOR EMPLOYEES WORKING UNDER LABOUR CONTRACTS

I. Resolution 110/2025/UBTVQH15



On 17 October 2025, Resolution 110/2025/UBTVQH15 (“**Resolution 110**”) on adjusting personal income tax’s family circumstance deduction was issued by the National Assembly Standing Committee and will take effect on 01 January 2026 and applicable from the 2026 tax period. Highlights of Resolution 110 include:

1. Deduction for taxpayers

According to Article 19.1.a of the Law on Personal Income Tax 2007 amended and supplemented by Article 1.1 Resolution 954/2020/UBTVQH14, the deduction for taxpayers is 11 million VND/month (132 million VND/year). Article 1.a Resolution 110 increases the deduction for taxpayers to **15.5 million VND/month (186 million VND/year)**.

2. Deduction for each dependent

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Similarly, according to Article 19.1.b Law on Personal Income Tax 2007 amended and supplemented by Article 1.2 Resolution 954/2020/UBTVQH14, the deduction for each dependent is 4.4 million VND/month. Article 1.b Resolution 110 increases the deduction for each dependent to **6.2 million VND/month**.

II. Decree 293/2025/ND-CP

On 10 November 2025, Decree 293/2025/ND-CP (“**Decree 293**”) regulating minimum wage for employees working under labour contracts was issued by the Government and will take effect on 01 January 2026 to replace Decree No. 74/2024/ND-CP dated 30 June 2024 of the Government regulating minimum wage for employees working under labour contracts (“**Decree 74**”). Highlights of Decree 293 include:

1. Scope of application

According to Article 2 Decree 293, the subject of application of this Decree includes:



- a) Employees working under labour contracts as prescribed by the Labour Code.
- b) Employers as prescribed by the Labour Code, including:
 - Enterprises as prescribed by the Law on Enterprises.
 - Agencies, organizations, cooperatives, households, and individuals that hire or employ employees to work for them according to agreements.

c) Other agencies, organizations, and individuals related to the implementation of the minimum wage prescribed in this Decree.

2. Minimum wage

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According to Article 3 Decree 293, the regional monthly minimum wage and hourly minimum wage for employees working for employers increase compared to the previous Decree 74 as follows:

Region	Monthly minimum wage (Unit: VND/month)		Hourly minimum wage (Unit: VND/hour)	
	Decree 74	Decree 293	Decree 74	Decree 293
Region I	4.960.000	5.310.000	23.800	25.500
Region II	4.410.000	4.730.000	21.200	22.700
Region III	3.860.000	4.140.000	18.600	20.000
Region IV	3.450.000	3.700.000	16.600	17.800

At the same time, a new list of locality of region I, region II, region III, and region IV has been specified in the Annex issued with this Decree.

In addition, the application of regional localities is determined according to the employer's place of operation as follows:

- Employers operating in the locality of a region shall apply the minimum wage prescribed for that region.
- If an employer has units or branches operating in localities with different minimum wage, the minimum wage prescribed for the locality where the unit or branch operates shall apply.
- Employers operating in industrial parks, export processing zones, high-tech parks, and concentrated digital technology zones located in localities with different minimum wage shall apply the minimum wage in the locality with the highest minimum wage.
- Employers operating in localities with name change or division shall temporarily apply the minimum wage prescribed for the localities before the name change or division until the Government has new regulations.

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e) Employers operating in a newly established locality from one or more localities with different minimum wage levels shall apply the minimum wage according to the locality with the highest minimum wage until the Government has new regulations.

However, according to Article 5.5 Decree 293, in case due to adjustment, the minimum wage prescribed for the locality in the Annex issued with this Decree is lower than the minimum wage prescribed by the Government as of 31 December 2025, the employer must continue to apply the minimum wage as of 31 December 2025 for employees recruited from 31 December 2025 or earlier until the Government has new regulations.

3. Application of minimum wage levels

According to Article 4 Decree 293, the monthly minimum wage is the lowest wage used as a basis for negotiation and payment of wages to employees applying the monthly wage payment method, ensuring that the wage according to the job or position of the employee who works enough normal working hours in the month and completes the agreed labour standards or work must not be lower than the monthly minimum wage. At the same time, the hourly minimum wage is the lowest wage used as a basis for negotiation and payment of wages to employees applying the hourly wage payment method, ensuring that the wage according to the job or position of the employee working in one hour and completing the agreed labour standards or work must not be lower than the hourly minimum wage.

In case the employee is paid on a weekly, daily, product-based, or piece-rate basis, the wage of these methods of payment, if converted to monthly or hourly, must not be lower than the monthly minimum wage or hourly minimum wage. The wage converted to monthly or hourly based on normal working hours chosen by the employer according to the provisions of labour law is as follows:

a) The converted monthly wage is equal to the weekly wage multiplied by 52 weeks divided by 12 months; or the daily wage multiplied by the number of normal working days in a month; or the by product wage, piecework wage performed during normal working hours in a month.

b) The converted hourly wage is equal to the weekly or daily wage divided by the number of normal working hours per week or per day; or the by product wage, piecework wage divided by the number of normal working hours required to produce products or perform the assigned tasks.

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OFFICIAL DISPATCH 9002/SNV-VLATLD ON THE IMPLEMENTATION OF ARTICLE 4 DECREE 145/2020/ND-CP ON THE REPORT OF LABOUR USE

On 13 November 2025, Official Dispatch 9002/SNV-VLATLD (“**Official Dispatch 9002**”) on the implementation of Article 4 Decree 145/2020/ND-CP (“**Decree 145**”) dated 14 December 2020 on the report of labour use was issued by the Ho Chi Minh City Department of Home Affairs. Highlights of this Official Dispatch include:



1. Subject of application

Regarding subject of application, Article 1 Official Dispatch 9002 stipulates the following subjects: Agencies, organizations, enterprises, cooperatives, households, and individuals that hire or employ employees and have headquarters and operating locations within the territory of Ho Chi Minh City (hereinafter referred to as units).

2. Contents of report

To implement Article 4 Decree 145 (amended and supplemented by Article 73.1 Decree 35/2022/ND-CP), agencies, organizations, enterprises, cooperatives, households, and individuals that hire or employ employees under the management scope of Official Dispatch 9002 must periodically report on the situation of labor use.

According to Article 2 Official Dispatch 9002, the report on the situation of labour use in 2025 will be carried out according to Form No. 01/PLI Annex I issued with Decree 145. This form is also attached to Official Dispatch 9002. In general, units must report the general information of the hiring and employing unit and information on the situation of labour use of the unit as of 15 November 2025, including: Basic information of the employees, job position, salary, heavy and hazardous occupations, type and validity of labour contracts, and the time the unit starts and ends paying social insurance.

3. Method of submission

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Article 3.1 Official Dispatch 9002 stipulates the methods of report submission on the situation of labour use in 2025 as follows:

1. Submission to the National Public Service Portal: Units conduct the “*Interconnected procedure for registration of adjustment of compulsory social insurance, health insurance, unemployment insurance and report on the situation of labour use*” at the Electronic Portal: <https://dichvucong.gov.vn/>; or
2. Submission to the Department of Home Affairs: Units send the report to the Department of Home Affairs online, by:



- a. Access the Google Form link: <https://forms.gle/CiLKksGKq5McCyDP7>; or
- b. Scan the QR code to access the online report link including general information, a scan of the signed, red-stamped report (in .pdf format) and an electronic copy (in Excel format: .xls and .xlsx) for convenience in monitoring and compiling.

4. Time of submission

Article 4 Official Dispatch 9002 stipulates that units must complete and submit reports on the National Public Service Portal or send them online to the Department of Home Affairs before 05 December 2025. After the above-mentioned time limit, the Department of Home Affairs will not accept additional reports. At the same time, the Department of Home Affairs will compile the implementation status as a basis for confirming compliance with legal regulations when requested by agencies.

In case of non-compliance with the regulations on reporting time, units may be fined according to Article 8.2 Decree 12/2022/NĐ-CP dated 17 January 2022 of the Government regulating administrative fines in the fields of labour, social insurance, and Vietnamese employees working abroad under contracts.

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NEW LEGAL DOCUMENTS IN NOVEMBER 2025

NO.	EFFECTIVE DATE	NAME
TRADE		
1.	November 15, 2025	Decision 36/2025/QD-TTg on promulgating Vietnam standard industrial classification issued by the Prime Minister
INSURANCE		
1.	November 30, 2025	Decree 274/2025/NĐ-CP on elaboration of the Law on Social Insurance regarding late payment and evasion of compulsory social insurance and unemployment insurance; complaints and denunciations about social insurance issued by the Goverment
CURRENCY - BANKING		
1.	November 01, 2025	Circular 21/2025/TT-NHNN on prescribing credit rating of credit institutions and foreign bank branches issued by the Governor of the State Bank of Vietnam
2.	November 01, 2025	Circular 27/2025/TT-NHNN on guidelines for implementation of a number of articles of the Law on Anti-Money Laundering issued by the Governor of the State Bank of Vietnam
LABOUR - SALARY		
1.	November 16, 2025	Circular 16/2025/TT-BNV guiding the form of contract for performance of duties of civil servants issued by the Minister of Home Affairs