



Payroll Compliance: Income Taxes, Reports & Deadlines

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Monthly & Annual Taxable Income for Residents in Vietnam

Monthly Taxable Income	Yearly Taxable Income	Income Tax
0 – 5,000,000VND	0 – 60,000,000VND	5%
5,000,000 – 10,000,000VND	60,000,000 – 120,000,000VND	10%
10,000,000 – 18,000,000VND	120,000,000-216,000,000VND	15%
18,000,000 – 32,000,000VND	216,000,000 – 384,000VND	20%
32,000,000 – 52,000,000VND	384,000,000 – 624,000,000VND	25%
52,000,000 – 80,000,000VND	624,000,000 – 960,000,000VND	30%
80,000,001VND +	960,000,001VND+	35%

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Labor Reports & Deadlines

Statistics Report Due January to June of Every Year

✈ FOR FOREIGN EMPLOYEES

Item	Deadline to Submit
Semi-annual Report on Employment of Foreign Employees	First: January 5th Second: July 5th

🛵 FOR LOCAL EMPLOYEES

Report	Deadline to Submit
Semi-annual Report on Labour Accidents	January 10th
Annual Report on Occupational Safety & Hygiene	January 10th
Annual Report on Unemployment Insurance Contributions	January 15th
Semi-annual Report on Change to Employment	June 6th

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