



PwC Legal Newsbrief

Framework for Electronic Labour Contracts and New Capped Salary for Calculation of Statutory Insurance Contributions

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At a glance

Vietnam's new framework for e-labour contracts is taking shape under Decree No. 337/2025/ND-CP and its implementing guidance, Circular No. 08/2026/TT-BNV released earlier this month.

On 15 May, the Government also issued Decree No. 161/2026/ND-CP, introducing an increase to the statutory basic salary, effective from 1 July 2026.

Key developments:



01

E-Labour Contracts

- **Expanded ecosystem:** E-labour contracts now involve multiple stakeholders beyond the employer and employee, notably e-contract service providers and a central national platform (“Platform”).
- **Centralised Platform:** The Platform, managed by the Ministry of Home Affairs (“MOHA”) and expected to be operational from 1 July 2026, will serve as a central repository for e-labour contract data, enabling storage, sharing, and interconnection with national databases to support digital governance.
- **Platform access via national eID:** Access to the Platform requires registration using a VNeID (i.e. the national electronic identification). Employees must use their personal VNeID, while employers must use an organisational VNeID account; where such organisational VNeID account is unavailable, access may be granted directly by the MOHA.
- **Digital signature requirement:** Both parties must use digital signatures for the execution of e-labour contracts.
- **Unique ID mechanism:** Each e-labour contract is assigned a unique, system-generated ID by the Platform, which remains unchanged throughout the contract lifecycle and is used to tag all amendments and related documents. The ID follows a structured format (one letter and 12 digits), indicating, among others, whether the contract is newly executed (from 1 July 2026), converted from paper form, or concluded prior to that date, together with the year of issuance and a randomly generated sequence.
- **Detailed implementation guidance:** Circular 08 sets out procedures on account registration, Platform access, ID issuance, data management, and connection requirements for e-contract service providers, together with rules on data security, storage (minimum 10 years), and controlled data sharing.
- **Labour reporting obligation via Platform:** Employers are required to report changes in their labour force through the Platform, in line with the statutory reporting obligations under Decree 145/2020/ND-CP (as amended).

Key developments:



02

Capped Salary for Calculation of Social Insurance (“SI”) and Health Insurance (“HI”) Contributions

- Under Decree 161, the monthly basic salary will increase from VND 2.34 million to VND 2.53 million, effective from 1 July 2026.
- While the Decree formally applies to remuneration for state officials, public employees, and armed forces personnel, the basic salary also serves as a key reference for calculating statutory SI and HI contributions.
- As SI and HI contribution bases are capped at 20 times the basic salary, the maximum salary subject to these contributions will increase accordingly—from VND 46.8 million to VND 50.6 million—uniformly across all regions.
- Of note, the salary cap for unemployment insurance (“UI”) calculation remains unchanged. Please refer to our previous NewsBrief for more information: <https://www.pwc.com/vn/en/publications/legal-news-brief/251126-new-minimum-salaries-elabour-contract.html>



Contact us

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