



APAC payroll newsletter

Running payroll across APAC is always challenging for international organisations. Organisations need to observe payroll trends in the region and in specific countries, and pay attention to details to do business with confidence. To do the right thing from the start, our APAC payroll newsletter for 2021 Q4 highlights some unique payroll requirements for some of the region's top business destinations, so that organisations can make running payroll a breeze, save time, reduce risks, and get a clear picture of the business.

[Australia](#) [Hong Kong](#) [Indonesia](#) [Korea](#) [Philippines](#) [Taiwan](#) [Vietnam](#)
[China](#) [India](#) [Japan](#) [Malaysia](#) [Singapore](#) [Thailand](#)

Global payroll services

Managing global payroll across multiple countries can be challenging for many businesses. You may face different payment dates and deadlines, local rules and regulations, types of deductions, frequency of payments, and a variety of reporting requirements. It can also be problematic and inefficient using multiple local providers and hiring specialists in countries to service only a few employees.

How can we help you?

Mazars offers a comprehensive multi-country payroll outsourcing service that is seamless and efficient. By centralizing your global payroll services with one experienced firm, you retain greater control over the various regulations required to comply with payroll across multiple countries.

For more information, please visit our [Global Payroll Services](#).



Australia

Updates

Super choice rules for new employees

- Employer obligations for identifying appropriate superannuation funds for new employees commences on 1 November 2021. While it is just one added step in the existing process, it will be an important one to ensure that the recent changes to the superannuation legislation deliver the benefits to employees that have been promised.
 - From 1 November 2021, where a new employee does not provide their superannuation fund details to the employer, an extra compliance step is now required to be undertaken by the employer.
 - The employer will be obliged to contact the ATO to access information on whether or not an employee has a “stapled super fund”. If the ATO advise that there is a stapled fund for the employee, then the employer must pay superannuation into that fund. However, if there is no stapled fund and the employee has not provided superannuation details, an Employer may then contribute the required superannuation for that employee to a complying default fund as they do now.
 - This change aims to stop your new employees paying extra account fees for unintended super accounts set up when they start a new job.

Employment in a post lockdown Australia

- Below are some commonly asked questions around vaccinations in the workplace.
 - 1. Do I need to make sure my employees are vaccinated to open my business?**
 - The answer to this question is complex as it varies for different industries and occupations, across States and Territories. Many States and Territories have issued Health Directives which mandate vaccination for employees in specific industries.
 - Where you operate in an industry or occupation covered by a Health Directive you must comply with that Health Directive, and this may mean that you are not able to have unvaccinated employees engaged in your industry or occupation. Due to the complexity of this issue, we encourage clients to call us directly for specific information on how these Health Directives effect your industry or employees.
 - 2. How do I know if my employees are vaccinated?**
 - It is permissible to ask employees if they have been vaccinated and to ask for proof of vaccination. However, you do need to be aware that such information is sensitive information

and therefore any records kept of such information must be kept with the highest level of security and used only for the purpose it was collected.

- Employees may be willing to consent to your information being used for a related purpose such as notifying your clients or customers that your workforce is vaccinated. However, employers should obtain such consent on an individual basis and be very transparent about what such consent will mean in terms of the sensitive information.
- Where an employee asserts a genuine medical exemption, you may request a copy of the relevant documentation. Some clients have been provided with what appear to be questionable medical exemptions. In some instances, these purported exemptions have not in fact been valid. Given the sensitivity of this issue we encourage clients who find themselves in this position to contact us for advice prior to challenging the employee's medical certification.

3. What can I do if my employees do not want to return to the workplace?

- This is a common concern. Many employees are either fearful of returning to a workplace where they may be exposed to Covid-19, or in our experience more commonly, they have become accustomed to working from home and are reluctant to give it up. Where work is undertaken is a decision for the employer and not the employee. Therefore, reluctant employees (provided it is safe for them to do so), can be directed to return to the workplace
- We recommend that employers work collaboratively with employees who are reluctant to return to the workplace prior to issuing them with a direction to return. In our experience there may be instances where a mutually beneficial outcome can be reached which meets the genuine needs of both the employer and employee. However, where a compromise is not achievable, or where an employer does not wish to continue a work from home model within their workplace, they may direct employees to return to the workplace and employees must comply.
- Employers should however be aware that some employees may be able to make an application for flexible work arrangements under a Modern Award or the Fair Work Act, 2009, where such an application is made, an employer must genuinely consider such applications.

4. In my industry, I am only allowed to service vaccinated customers – how do I protect my employees?

- In many States and Territories there is currently (or proposed) obligations placed on employers by Governments to only allow vaccinated employees and vaccinated customers to access their workplaces. Some employers have also made this decision themselves, to provide a higher level of protection to their employees, in the absence of a specific Health Directive. Although the rationale for such Health Directives or employer decisions is clear, we are aware that there are employees and employers experiencing distress as they anticipate the prospect of conflict which may arise if they refuse service or access to a worksite, to someone who has elected not to be vaccinated.
- This creates a risk as employers remain responsible for providing a safe workplace in such circumstances. There are likely steps that employers can take to minimise the risk. However, all employers in such situations should consider offering their employees specialist training in conflict resolution to improve their capacity to effectively manage such situations and de-

escalate conflict should it arise. Such skills will remain invaluable to your employees in the future as unfortunately we are all exposed to difficult customers or clients, from time to time.

5. Can I mandate vaccination for my workforce?

- The legal framework on this topic for those employers who are not covered by a Health Directive is still developing, however it is fair to say that the published decisions to date, have supported an employer's ability to do so as a WH&S strategy to mitigate the risks of Covid-19 in a workplace. There are however many challenges to such decisions, and to the Health Directives themselves, pending hearing or decision in a number of jurisdictions both in the Industrial Tribunals and in the civil courts.
- As a WH&S strategy employers need to be cognisant that they must make a genuine assessment of the workplace risks and whether mandatory vaccination is an appropriate mitigation strategy for their workforce.
- Employers who are covered by a Modern Award or Enterprise Bargaining Agreement are highly likely to have a genuine consultation obligation with their workforce prior to introducing a directive to mandate vaccination. Best practice would require that any employer who is contemplating such a mandate would consult with their workforce generally and work collaboratively to resolve any barriers with the workforce of individuals. Employers should ensure that any such policy provided an exemption for genuine medical exemption and a process for determining how such employees will be supported.
- The greatest risk for employers, in our view, is not in making the decision to direct mandatory vaccination, but in the process used to implement that direction. Employers who fail to follow best practice in actively engaging with their workforce and bringing them along on the journey of mandatory vaccination are more likely to experience disputation.

6. Which businesses have already announced mandatory vaccination?

- A number of large employers have publicly announced their introduction of mandatory vaccination or their intention to do so in the immediate future. Many State and Territory governments have also mandated vaccination for public sector employees particularly in the health and emergency services areas.
- We are also aware of much smaller businesses who have successfully worked with their workforces to achieve full vaccination, sometimes by collaboration and sometimes by a mandatory direction. Many employers unsurprisingly do not intend to go public, for fear of backlash and they are, of course, not required to do so.

For more information, go to:

- [Mazars in Australia website](#)
- [Human Resources consulting](#)
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China

Updates

Annual one lump sum bonuses extended till end of 2023

- Resident individual: the annual lump bonuses shall be separately taxed on the basis of the amount by dividing the annual lump sum bonuses by 12 months.
- Non-Resident individual: the several months bonuses obtained in one month shall be amortized in 6 months for tax calculation, without deductions.

Level	Monthly Taxable Income	Tax Rate (%)	Quick Deduction
1	if not exceeding CNY3,000	3	CNY 0
2	for the part exceeding CNY3,000 but no more than CNY12,000	10	CNY 210
3	for the part exceeding CNY12,000 but no more than CNY25,000	20	CNY 1,410
4	for the part exceeding CNY25,000 but no more than CNY35,000	25	CNY 2,660
5	for the part exceeding CNY35,000 but no more than CNY55,000	30	CNY 4,410
6	for the part exceeding CNY55,000 but no more than CNY80,000	35	CNY 7,160
7	for the part exceeding CNY80,000	45	CNY 15,160

Equity incentives as stock options

- Resident individual: the equity incentives shall be separately taxed on the basis of the full amount separately.
- Non-Resident individual: the equity incentives shall be amortized in six months for tax calculation, without deductions.

Allowances and subsidies for foreign individuals extended till end of 2023

- Following the announcement of SAT (State Administration of Taxation) and Ministry of Finance on 31 December 2021, Personal income tax exemption on Allowances and Subsidies for Foreign Individuals will be extended till the end of 2023.
- Foreign individuals can enjoy the preferential tax-exemption policies on allowances for housing subsidies, language training expenses and children's education expenses, home leave flight ticket, etc. in accordance with the Cai Shui Zi [1994] No.20, the Guo Shui Fa [1997] No.54.
- The allowances must be mentioned in the labor contract and supported by relevant tax invoices or/and supporting document and declared at the tax bureau in order to benefit of personal income tax exemption.

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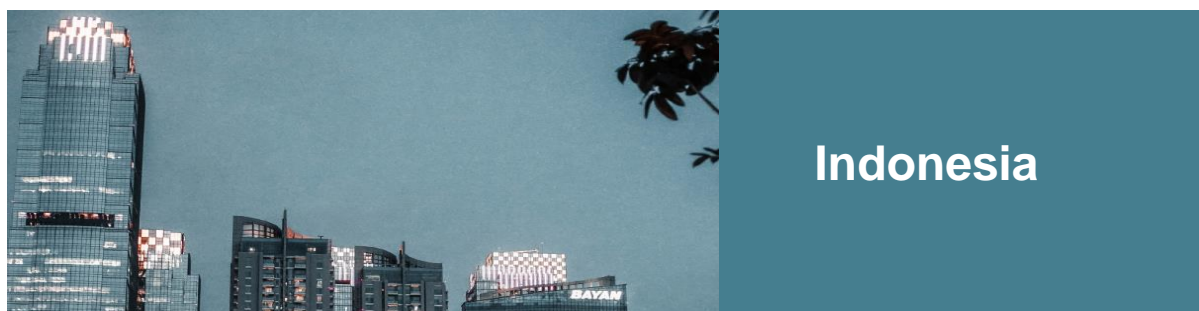


India

No updates

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Updates

On 7 October 2021, the House of Representatives ratified the Law on Harmonization of Tax Regulations (“UU HPP”). Key changes are highlighted below:

1. General provisions and tax procedures

- ID or Nomor Induk Kependudukan (“NIK”) will apply as Tax ID for new individual taxpayers. But it does not mean that all individuals must pay tax. Tax is liable on the conditions below:
 - Annual income exceeds the non-taxable income threshold; or
 - Gross turnover beyond IDR 500 million per annum for entrepreneurs that apply the 0.5% final income tax.
- UU HPP introduces equitable imposition of sanctions through lowering of tax penalty related to tax disputes.
- Taxpayer’s Power of Attorney can be anyone who has competence in tax (exception is given if the tax attorney appointed is a related party).
- The government has discretion to appoint certain party (for example: provider of electronic transaction facilities) as a tax withholder/collector for transactions involving multiple parties. This is a solution due to the rapid growth dynamic economy transactions, including those that involve providers of e-commerce facilities, that enable tax collection efficiently, simply, and effectively.
- To realize the benefits and form of Indonesia’s active role in global tax cooperation, active collection assistance can be carried out to partner countries as well as requests for tax collection assistance to partner countries which are carried out reciprocally.

2. Income tax

- Changes are made in tax rates and tax brackets for individual taxpayers:

Bracket	Previous Income Range	Tariff	New Income Range	Tariff
I	0 to IDR 50 million	5%	0 to IDR 60 million	5%
II	IDR 50 million to 250 million	15%	IDR 60 million to 250 million	15%

Bracket	Previous Income Range	Tariff	New Income Range	Tariff
III	IDR 250 million to 500 million	25%	IDR 250 million to 500 million	25%
IV	Above IDR 500 million	30%	IDR 500 million to 5 billion	30%
V	-	-	Above IDR 5 billion	35%

- Non-taxable threshold remains the same under HPP Law i.e., IDR 4.5 million per month or IDR 54 million per annum for individuals of single status.
- Definitions of benefit-in-kinds as deductible expense or not tax object are clarified.
- There is a final tax exemption (normally at 0.5%) for entrepreneurs with gross revenue up to IDR 500 million a year.
- The tax rate for corporate taxpayers will remain at 22% for FY2022 and beyond (it was supposed to be reduced at 20% starting FY2022 in previous regulation).

For more information, go to:

- [Mazars in Indonesia website](#)
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Japan

No updates

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Updates

Social insurance: change of 2022 rates

- From 1 January 2022, the health insurance rate has increased from 6.86% to 6.99%. Long-term care insurance rate also increased from 11.52% to 12.27% in 2022.
- The employment insurance rate for 2022 will increase from 1.6% to 1.8%, from 1 July 2022.

Insurance rate change	2021 Premium burdened on employer	2021 Premium burdened on employee	2022 Premium burdened on employer	2022 Premium burdened on employee
Health insurance	Monthly average wage x 3.43% x (1+11.52%)	Monthly average wage x 3.43% x (1+11.52%)	Monthly average wage x 3.495% x (1+12.27%)	Monthly average wage x 3.495% x (1+12.27%)
Employment insurance	Wage x (0.8% + Premium by Business Size)	Wage x 0.8%	Wage x (0.9% + Premium by Business Size)	Wage x 0.9%

Minimum wage for 2022

- Announced on 5 August 2021, the minimum wage for 2022 is KRW 9,160 per hour.
- If converted into monthly wage, it would be KRW 1,914,440 for 40 hours of regular work per week, based on 209 hours per month including paid weekly holidays. The same minimum wage is applied to all workplaces regardless of industry type.

Implementation of 'Childcare Leave System for Pregnant Women' and 'Change of Attendance and Quitting time System'

- The Ministry of Employment and Labor announced that the 'Childcare Leave System' and the 'Change of Attendance and Quitting time System' for pregnant workers implemented on 19 November to protect them.
 - Childcare Leave System for Pregnant workers:
 - With the revision of "Equal Employment Opportunity and Work-family Balance Assistance Act", pregnant workers can take childcare leave, from 19 November 2021.

In the past, childcare leave could only be used by workers with children under the age of 8 or under the second grade of elementary school, so there was a limit for pregnant workers to use childcare leave when they needed it to protect their health.

- Workers who want to use childcare leave during pregnancy must apply to the employer 30 days before the scheduled start date of the leave. An employee may use childcare leave over several occasions, limited to twice, but childcare leave during pregnancy is not included in the number of occasions of childcare leave so that the pregnant workers can be free to use it for their health.
 - For childcare leave used during pregnancy, childcare leave benefits in accordance with the “Employment Insurance Act” will be paid through the Employment Insurance Fund. In order to reduce the burden on employers who grant childcare leave, the incentive for employment security during the period of childbirth and childcare is also supported.
- Change of Attendance and Quitting time System for Pregnant Workers:
- With the revision of the “Labor Standards Act”, pregnant workers can change their attendance time while maintaining the prescribed working hours per day. Workers who want to change the attendance and quitting time must submit the application to the employer 3 days prior to the scheduled start date of change in working hours, attaching a medical certificate from a doctor to confirm the pregnancy. Employers must allow pregnant workers to change their attendance time unless there is a special reason. This commenced on 19 November 2021.
 - As a reminder, female workers who are within 12 weeks or after 36 weeks of pregnancy can apply for reduced working hours system by 2 hours a day.

Amendments to the enforcement decree of the Labor Standards Act (Enforcement Date: November 19, 2021)

- The amendment to the "Enforcement Decree of the Labor Standards Act" was reviewed and passed at the Cabinet meeting on 16 November 2021 was enforced on 19 November 2021.
- With the revision of “Labor Standards Act”, the employer must issue a payslip stating the items prescribed by Presidential Decree, such as wage components, calculation method, and deduction details, when paying wages to workers. And it can be delivered in writing or as an electronic document in accordance with the “Electronic Document Act”.
- In order to reduce the burden of employers regarding the issuance of wage statements, a ‘Payslip creation’ program is provided free of charge through the website of the Ministry of Employment and Labor. (<https://moel.go.kr/wageCalMain.do>)
- Employers can choose between the 'individual creation' method, which allows to create a payslip manually for one worker, and the 'batch creation' method, which allows to create pay slips for multiple workers at once.

Normalization of entrance for foreign workers

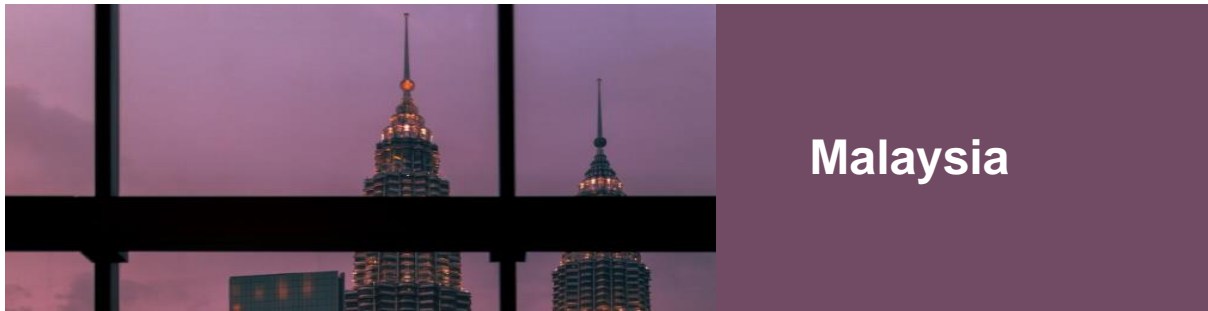
- The government decided to normalize the entry of foreign workers under E-9 visa, on the premise of pre- and post-entry quarantine measures, such as vaccinations, at the meeting of Covid-19 central disaster and safety countermeasures headquarters on 5 November 2021.
- According to each country's quarantine risk level, the entry for all 16 sending countries is allowed in principle. In case of the countries with high quarantine risk A), Visa issuance is resumed 14 days after vaccination (WHO-approved vaccine) in the sending country, and entry is permitted only if the PCR test result at a hospital designated by the diplomatic mission abroad is negative within 72 hours before boarding.
- In case of the other countries B), the entry is allowed if the PCR test result is negative regardless of whether vaccinated, but the vaccination must be completed in Korea after entering the country.

Countries with high quarantine risk A) (5 countries)	Other countries B) (11 countries)
Myanmar, Philippines, Pakistan, Uzbekistan, Kyrgyzstan	Cambodia, Vietnam, Thailand, East Timor, Laos, China, Nepal, Sri Lanka, Mongolia, Bangladesh, Indonesia
As of November 5, 2021	As of November 5, 2021

- The upper limit of the number of people entering the country, which was limited to 100 people per day and 600 people per week, will also be abolished for the prompt entry of about 50,000 foreign workers waiting to enter the country. All foreign workers, regardless of whether vaccinated, must undergo a 10-day quarantine period at a facility operated and managed by the government after entering the country.
- The Ministry of Employment and Labor is planning to have a consultation with 16 sending countries so that the entry of foreign workers can be normalized as soon as possible, and domestically, to encourage workplaces' vaccination by exempting quarantine inspections upon completion of vaccination and giving priority when assigning new immigrant foreign workers, etc., in order to prevent the spread of Covid-19.

For more information, go to:

- [Mazars in Korea website](#)
- [Latest news](#)



Updates

Extension of Employees Provident Fund (“EPF”) minimum statutory contribution rate

- During the tabling of Budget 2022, the Government decided to extend the minimum statutory contribution rate for employees at 9% for another 6 months which will take effect from January 2022 wages (February 2022 contribution) until June 2022 wages (July 2022 contribution), after which the minimum statutory contribution rate for employees returns to 11%.
- Members can opt out of the extension if they choose to.

Human Resource Development Corporation (“HRD”) levy resumes

- Under the Pembangunan Sumber Manusia Berhad Act 2001 (“PSMB Act 2001”), employers of the new sectors who registered before 31 December 2021 were given an exemption of HRD levy until 31 December 2021.
- Levy payment for the new registered employers under the First Schedule PSMB Act 2001 resumes for January 2022.
- All new registered employers are required to make the levy payment for January 2022 salary before or on 15 February 2022.

Wage Subsidy Programme 5.0 (“WSP 5.0”)

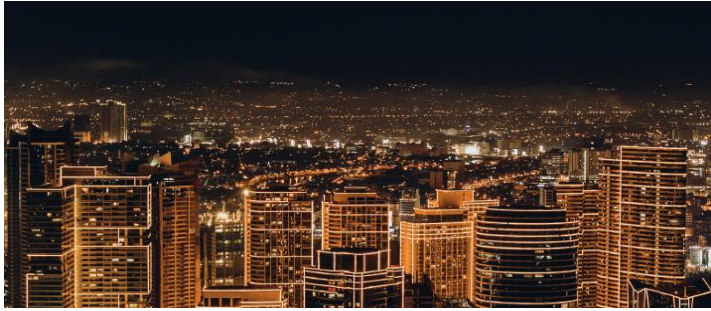
- The Government announced during Budget 2022 that Wage Subsidy Programme (WSP) be extended for another 3 months for tourism sector still impacted by COVID-19 pandemic.
- This programme is specific for employers in the tourism sector and all its employees without salary eligibility limit who experienced a reduction of 30% or more in its October / November / December 2021 monthly sales or revenue in comparison to any of the months before the Covid-19 pandemic in years 2019/2020/2021.
- Employers and its employees are to be registered under Social Security Organisation (“SOCSO”) before 1 January 2022 to be eligible.
- Each application is capped at 500 employees with monthly wage subsidy of RM600 for 3 months.

Income tax relief

- From the year of assessment 2022, the scope of tax relief for SOCSO contribution by a private sector employee is expanded to include employee’s contribution through the Employment Insurance System (“EIS”) and tax relief limit is increased from RM250 to RM350.

For more information, go to:

- [Mazars in Malaysia website](#)
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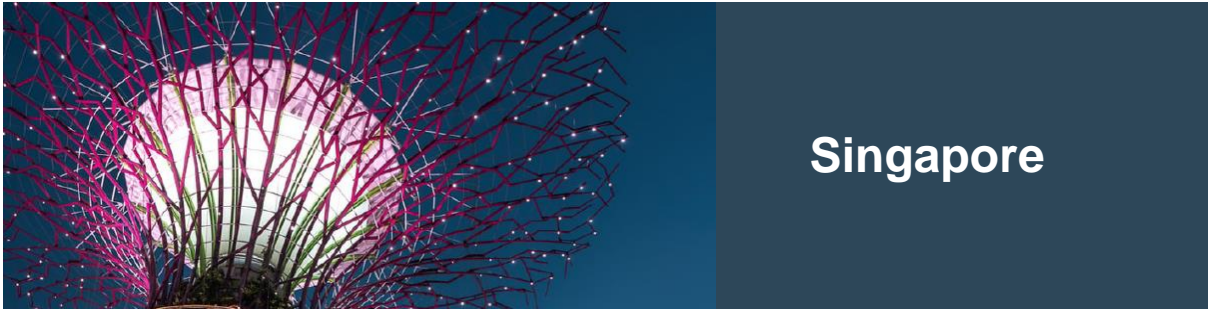


Philippines

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Taiwan

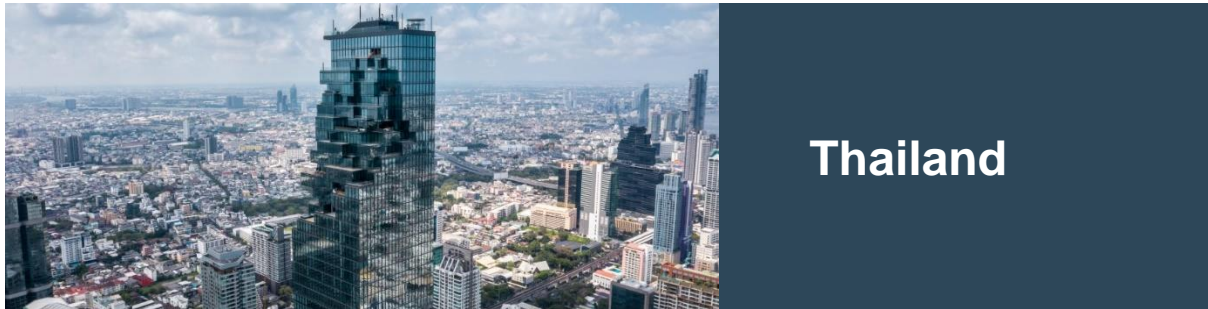
Updates

Increase in minimum wage

- Announced by Taiwan government in October 2022, the minimum wage has increased by roughly 5.21%, effective from 1 January 2022
- The monthly minimum wage is set to increase from TWD24,000 per month to TWD 25,250, while the hourly pay will be updated from TWD160 per hour up to TWD168.

For more information, go to:

- [Mazars in Taiwan website](#)



Updates

Financial support to SMEs who retain 95% of their Thai workers

- On 19 October 2021, the Cabinet approved a new Covid-19 relief measure to support SMEs financially if they retain 95% of their Thai employees or more in the next three months – from November 2021 to January 2022.
- An employer who is eligible for this support must meet the following conditions:
 - Must be participating in the Social Security Fund (“SSF”).
 - Must have less than 200 active Thai employees (in all branches), set out in Section 33 of the Social Security Act, registered in the SSF’s database as of 16 October 2021, as proof that it is an SME.
 - Must have access to the SSF’s e-service (any employers who still have not applied must do so and make monthly SSF contributions for October 2021 by 15 November 2021).
 - Must pay at least the minimum wage for each province and on time.
- The financial support of THB 3,000 per Thai employee per month will be paid monthly to the employer’s bank account on the last working day of each month, from November 2021 to January 2022, if an employer retains at least 95% of its Thai employees registered in the SSF’s database as of 16 November 2021.
- If the number of Thai employees as of 16 December 2021 and 16 January 2022 have increased compared to those registered in the SSF’s database as of 16 November 2021, the support will also be increased, but not by more than 5% for the number of Thai employees registered as of 16 November 2021.

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- [Mazars in Thailand website](#)
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Vietnam

Updates

Resolution 116/NQ-CP on Covid-19 support

- On 24 September 2021, the Government issued Resolution 116/NQ-CP on using the surplus of the unemployment insurance fund to support employees. Accordingly, employers (excluding state agencies, political organizations, socio-political organizations, people's armed forces and public non-business units covered by the frequent expenditure of State Budget) who are contributing unemployment insurance ("UI") before 1 October 2021, will be entitled to a reduction of the contribution rate from 1% to 0% in the 12 months from 1 October 2021 to the end of 30 September 2022.
- In addition, employees of the mentioned above employer who are contributing UI as of 30 September 2021; employees whose employment contracts have already been terminated during the period from 1 January 2020 to 30 September 2021 and has the unutilized UI contribution periods, will be entitled to one-time support from VND 1,800,000 to VND 3,300,000/person depending on the unutilized UI contribution period.

Official Letter 4102/TCT-CS regarding Personal Income Tax ("PIT") policy

- According to Official Letter 4102/TCT-DNNCN issued by the General Department of Taxation ("GDT") on 25 October 2021, in case the employer spends all the amount obtained from the reduction of contributions to the Insurance Fund for Occupational Accidents and Diseases for employees to prevent and control Covid-19 according to the provisions of Decision No. 23/2021/QD-TTg dated 7 July 2021 issued by the Prime Minister, such amount shall be excluded from the taxable income subject to PIT of employees.

Official Letter 4110/TCT-DNNCN on expenses incurred related to the Covid-19 epidemic

- According to Official Letter 4110/TCT-DNNCN issued by the General Department of Taxation on 27 October 2021, medical isolation expenses due to the Covid-19 epidemic in Vietnam and abroad for business trips abroad (meals, accommodation costs; Covid-19 testing costs; expenses), transportation costs from the place of entry to Vietnam or from the place where the employee is subject to the case of being required to undergo medical isolation to the medical isolation facility; expenses for living needs during the medical isolation days; etc.) to comply with the request of the competent state agency and the expenses of testing for Covid-19 or buying a test kit for Covid-19 for employees, the cost of buying equipment for employees to protect employees from the risk of infection during work, and expenses for accommodation and meals of employees staying at enterprises operating under the "three on-spot" option, these expenses are not included in the employee's taxable income.

Official letter 10943/BYT-MT guiding on Covid-19 prevention for people who are allowed to enter Vietnam for short-term work (under 14 days)

- According to Official letter 10943/BYT-MT issued by the Ministry of Health dated 24 December 2021, people who are allowed to enter Vietnam for short-term work include:
 - People entering for diplomatic or official purposes;
 - People who enter the country for non-diplomatic purposes such as: Investors, experts, skilled workers, business managers, traders, market researchers, relatives and other subjects by agreement with each country;
 - People who come into contact with short-term immigrants during their work in Vietnam.
- Are not subject to medical isolation, but must strictly and fully comply with regulations on prevention and control of the Covid-19 epidemic, not contact the community and carry out necessary procedures as specified in this Official Letter to avoid cross-contamination during work and/or infecting the community.

Reminder of regulation changes in 2022

- Allocation of Personal Income Tax (“PIT”) according to actual working place of employees.
 - From 2022, the income-paying organization is required to allocate PIT payables to province(s) in which its employees actually work. In case an employee is transferred, rotated or seconded to other province(s), PIT shall be allocated to such province(s) on a real time basis (i.e., based on when income is paid). Allocation is required on a monthly/quarterly basis, but not required upon year-end PIT finalization.
- New forms for 2021 Tax Finalization and 2022 Tax filings.
 - From 1 January 2022, taxpayers will use tax declaration forms as prescribed in Appendix II of Circular 80/2021/TT-BTC (“Circular 80”). 2021 tax finalization forms are also promulgated in Circular 80.
- Increase of Social insurance (“SI”) contribution for expats working in Vietnam.
 - From 1 January 2022, expats are subject to Pension and Survivorship Fund contribution (a component of SI in Vietnam), whereby the SI contribution for expats shall increase respectively by 8% (which is borne by the expats) and 14% (which is borne by the employer). Currently, expats are only required for contributing to Sickness & Maternity Fund and Occupational Accident & Disease Fund.
 - SI and Unemployment Insurance (“UI”) contribution rates borne by employers after expiration of support policies due to the Covid-19 pandemic impact.
 - Employers are entitled to SI contribution (the portion of the Occupational Accident & Disease Fund) of 0% until 30 June 2022. From July 2022, the contribution rate will increase back to the ordinary rate of 0.5% (or 0.3% for some special cases) of the employees’ monthly salary fund.
 - Employers are entitled to UI contribution of 0% until 30 September 2022. From October 2022, the contribution rate will increase back to the ordinary rate of 1% of the employees’ monthly salary fund.

- Increase of retirement age.
 - Per the Labour Code 2019, the retirement age in 2022 of employees working under the standard labour conditions is 55 years and 8 months for female (increase of 4 months compared to 2021) and 60 years and 6 months for male (increase of 3 months compared to 2021).
- Increase of Trade Union Fee Use.
 - According to Decision 3308/QD-TLD issued by the Vietnam General Confederation of Labour dated 1 October 2021, as from 2022, trade unions at the company level is allowed to use 75% of the total trade union fee (increase of 4% compared to 2021) and 60% of the trade union membership fee (equal to that of 2021).
- Increase the cap of overtime (“OT”) hours to 300 hours/year.
 - Per Resolution 155/NQ-CP dated 08 December 2021 of the Government, the Ministry of Labour - Invalids and Social Affairs is required to study and adjust the cap allowed for OT hours in response to Covid-19 pandemic situation, which should not exceed 300 hours/year (currently, employees are only allowed to work OT for 40 hours/month and not exceeding 200 hours/year).

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Contacts

APAC regional partner

Jonathan Fryer
Partner, Outsourcing
jonathan.fryer@mazars.co.th
Tel. +66 2670 1100

Australia

Matthew Ashley
Partner, Outsourcing
matthew.ashley@mazars.com.au
Tel. +61 29922 1166

China

Thomas Chen
Partner, Outsourcing
thomas.chen@mazars.cn
Tel. +86 21 6168 1088

Hong Kong

Gilles-Alexandre Salansy
Partner, Outsourcing
gilles.salansy@mazars.hk
Tel. +852 2909 5555

India

Shavak Kapadia
Partner, Outsourcing
shavak.kapadia@mazars.co.in
Tel. +91 26 1586 200

Indonesia

Sebastien Gautier
Managing Partner
sebastien.gautier@mazars.id
Tel. +62 21 2902 6677

Japan

Celine Takizawa
Partner, Outsourcing
celine.takizawa@mazars.jp
Tel. +81 3 6823 6600

Korea

Julien Herveau
Managing Partner
julien.herveau@mazars.kr
Tel. +82 2 3438 2400

Malaysia

Yap Sim Yee
Head of Outsourcing
sim-yeeyap@mazars.my
Tel. + 60 3 2161 5222

Philippines

Jacqueline Villar
Partner, Outsourcing
jaqueline.villar@mazars.ph
Tel. +63 2 808 7940

Singapore

Chris Fuggle
Partner, Outsourcing
chris.fuggle@mazars.com.sg
Tel. +65 6 224 4022

Taiwan

Patrick Lee
Director, Outsourcing
Patrick.lee@mazars.tw
Tel. +886 2232 50116

Thailand

Jonathan Fryer
Partner, Outsourcing
jonathan.fryer@mazars.co.th
Tel. +66 2670 1100

Vietnam

Huyen Nguyen
Partner, Outsourcing
huyen.nguyen@mazars.vn
Tel. +84 28 38 24 14 93

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