

APAC payroll newsletter

Achieving a high level of payroll performance in the APAC region is difficult. It is crucial for businesses to understand the unique challenges and complexities of the landscape. The size and diversity of the APAC region makes payroll a tough proposition in terms of economy, rules, and regulations. Obviously, this complicated and varied geography affects the way that payroll in the APAC region should be implemented and developed. Our APAC payroll newsletter provides a comprehensive understanding of the issues and factors in specific business locations, and helps businesses take advantage of valuable payroll opportunities.

[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

Covid-19 test to be tax deductible

- Covid-19 tests, including Polymerase Chain Reaction ('PCR') and Rapid Antigen Tests ('RATs'), will be both tax-deductible and exempt from FBT, broadly where they are purchased for work-related purposes.
- As such tests are inherently private in nature, related to an individual's health, expenditure on such tests would not generally be tax deductible. This will require the introduction of new specific legislation (i.e., to clarify that work-related Covid-19 test expenses incurred by individuals will be tax-deductible or FBT exempt where employers provide the tests to their staff) which will apply both where an individual is required to attend the workplace or has the option to work remotely.
- The Government intends that these changes take effect from the beginning of the 2022 income year and will apply permanently once enacted. As legislation is unlikely to be passed before 2022 FBT returns are due, businesses will need to self-assess whether providing tests to employees are likely to incur FBT. Formal work policies requiring employees to undertake tests in certain circumstances to protect other employees and the business under OHS legislation will help in providing an arguable position that providing such tests is not subject to FBT.

Removal of the annual Child Care Subsidy cap

- The Australian Government has removed the annual cap of AUD 10,655 per child per financial year for families earning more than AUD 190,015.
- This change was effective from 10 December 2021 and is backdated to the start of the 2021-22 financial year.
- Services Australia will automatically reassess your CCS entitlement and back pay you if your cap was already reached before 10 December.

Amendments to the piece work arrangements under the Horticulture Award

- The Fair Work Commission has chosen 28 April 2022, to allow employers time to prepare for the implementation of these significant changes, including potential changes to payroll systems, recruitment practices and supervision arrangements. From 28 April 2022, there will be a mandatory minimum wage guarantee for piece workers, irrespective of actual productivity.
- This is a significant change to the way the Award has operated historically and has the potential to increase costs for employers. Historically, employees working on piece rates were remunerated based on their productivity, and it was possible for some employees to earn less than the Award

hourly rate if their productivity was low. Similarly, it was possible for productive employees to earn a rate far above that provided for in the Award for the number of hours worked. The ability to earn more than the Award rate remains and highly productive employees working on piecework rates will continue to be able to maximise their income.

- From 28 April 2022, where an employee's productivity is such that on a piecework rate they would earn less than they would if paid the Award hourly rate for the same time, their remuneration must be increased to the minimum Award rate. For example, an employee who worked for 6 hours under a piece rate agreement would be guaranteed a minimum payment of 6 hours at the relevant Award hourly rate, irrespective of their productivity.
- Employers will need to reconfigure their payroll systems to ensure that employees working on piecework rates earn the minimum Award hourly rate for the actual hours worked, irrespective of the amount they would have received based on productivity. This in itself will be a significant change as historically most if not all piecework rate employees have not kept timesheets, as the time worked was not relevant to the calculation of their remuneration. Importantly, the Horticulture Award did not require such employees to complete timesheets.

How outplacement can support your employees and protect your employer brand

- Redundancies are a fact of contemporary employment. This has been exacerbated by the economic impact of Covid-19 across many industries. The fact that redundancies occur or are anticipated regularly within a workplace can be extremely challenging for the employer, the directly affected employees, and the rest of the workforce. If poorly implemented a redundancy can result in long-term damage to your employer brand and create ongoing trust issues for remaining employees.
- The benefits of outplacement support
 - Whether you are delivering or receiving the news of redundancy, having support throughout the process is a worthwhile investment. Outplacement support can provide your business and employees with the tools required to minimise the risks associated with major workforce change. Without a doubt getting the right communication and support will mitigate risks such as unfair dismissal claims, and damage to the employer brand.
 - A redundancy process implemented poorly can impact the trust and loyalty of remaining employees within the organisation, which can lead to low morale, poor employee wellbeing and ultimately, reduce productivity and profitability. Research conducted by LinkedIn has found that 'concerns about job security is the most negative influencing factor when it comes to factors impacting employer brand. Followed by the negative influencing factors of 'dysfunctional teams' and 'poor leadership'. The LinkedIn study found that half of those surveyed would entirely rule out taking a job with a company that exhibited the three negative employer brand factors, no matter the pay offered. In a tight labour market, no employer needs to be narrowing their potential employee pool by damaging their reputation.
- How outplacement services can support your business
 - Outplacement services provide employees experiencing a redundancy with both practical guidance and emotional support. This practical guidance will give employees the best chance of finding new work sooner with the emotional support that will allow them to focus on the

future. Having access to an Outplacement service helps people funnel their emotions towards a more positive outlook which enhances their prospects in the job market and minimise the negative personal impact of job loss.

- Employees who are offered outplacement services statistically resettle 50% faster than those who do not have the benefit of outplacement services. By offering outplacement, you show remaining employees that even if the worst happens, you still have their backs.
- Employers who offer Outplacement services are more highly regarded by their remaining employees, as they are able to see that their former co-workers are looked after. It assists preventing litigation, reducing the distrust of remaining employees, and minimising the burden for management, knowing that their former employees will be provided with professional assistance throughout their career transition. It is an investment in the future of both the well-being of employees and the attractiveness of the company to future employees through maintaining your employer brand.

For more information, go to:

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

Updates

Individual income tax reduced for parents of children under 3 years of age

- The State Administration of Taxation has announced tax-relief policies for parents rearing children under 3 years old, according to a State Council.
- From 1 January 2022, the individual taxable income of such parents can be reduced by a total of CNY 1,000 per month for each baby. The employee who has a child under 3 could file the information in the IIT APP same as the other six additional special deductions. The deduction can be applied in full by one parent or can be split evenly.
- Foreign individuals meeting the conditions for resident individuals may choose to enjoy either additional special deductions for individual income tax or the preferential tax-exemption policies on allowances for housing subsidies, language training expenses and children's education expenses, etc. After making such choice, foreign individuals cannot make changes within a tax year. For those who enjoy the tax-free allowance policies, they cannot enjoy the benefit of this new deduction.

For more information, go to:

- [Mazars in China website](#)
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Updates

Relaunch of the Employment Support Scheme (ESS) 2022

- Mrs. Carrie Lam, Chief Executive of Hong Kong announced the relaunch of the Employment Support Scheme (“ESS”) on 18 March 2022. New round of ESS of HKD 31 billion will subsidise employers who are affected by Hong Kong’s fifth wave of Covid-19.
- On 7 April 2022 six improvement measures were announced on the relaunch of the ESS
 - Removed the eligibility criterion limiting the ESS to employees with monthly earnings below HKD 30,000.
 - Employers can apply for the subsidies based on the actual number of employees during the fourth quarter of 2021 instead of the reported employees in prior ESS applications. However, application based on the fourth quarter headcount may take longer to process.
 - Number of employees eligible for receiving subsidies will be capped at 1,000.
 - Application for half-rated subsidies (i.e. HKD 4,000) is now possible for part-time workers or freelancers with monthly earnings between HKD 3,000 and HKD 8,000.
 - Self-employed individuals and employees above 65 years old who still maintain their Mandatory Provident Fund (“MPF”) accounts are covered under the ESS.
 - Allow business sectors including supermarkets, pharmacy chains, property management, banks, financial institutions, insurers, public utilities, delivery services companies, estate agents and real estate developers to apply for subsidies for up to 100 employees.

Employment Support Scheme (ESS) 2022: application and penalty mechanism

- Application to the ESS is from 29 April to 12 May 2022.
- Employer who successfully applied for the ESS in 2020 should use the same application number and business registration number for the 2022 application.
- Criteria for the application:
 - Employer is not listed in the exclusion list;
 - Mandatory Provident Fund (“MPF”) or Occupation Retirement Schemes (“ORSO”) for employees have been set up on or before 31 December 2021;
 - The Company is not under de-registration, liquidation or dormant status;

- Already fully settled any outstanding refund of subsidy and penalty of Employment Support Scheme 2020 (if any) on or before 10 May 2022.
- The employees' quota and maximum monthly subsidy per subsidised category will be as follows:

Monthly wages of specified month	Subsidised quota	Monthly maximum subsidy
HKD 8,000 or above	Fully subsidised employee quota	HKD 8,000 x fully subsidised employee
At least HKD 3,000 but less than HKD 8,000	Half subsidised employee quota	HKD 4,000 x half subsidised employee
Employees aged 65 and above with less than HKD 3,000	Senior subsidised employee quota	HKD 4,000 x senior subsidised employee
Total	Maximised subsidised quota	Maximum monthly subsidy

- Monthly wages refer to the “relevant income” in the MPF records or the actual wages of employees participating in the ORSO schemes, including salaries, allowances, commissions and bonuses, etc., but exclude non-monetary benefits, and severance or long service payment.
- The maximum subsidised quota calculated according to the table will be the maximum number of employees eligible for subsidies in each subsidy month. However, a “sector-specific cap” of 100 employees will apply if the employer’s business belongs to sectors in the Restricted List. Other employers can only apply for a maximum of 1,000 subsidised headcounts.
- Employers shall fill in the number of expected employees per category for each of the subsidised month. Employers can change the number of employees at the beginning of each subsidised month. The monthly subsidy will be calculated as follows:

Number of employees reported	Monthly subsidy	Criteria
Fully subsidised employees	HKD 8,000 x number of fully subsidised employee	Cannot exceed fully subsidised employee quota
Half subsidised employees	HKD 4,000 x number of half subsidised employee	Cannot exceed half subsidised employee quota
Senior subsidised employees	HKD 4,000 x number senior subsidised employees	Cannot exceed senior subsidised employee quota
	Total monthly subsidy	Total number of employees reported cannot exceed maximum subsidised quota and cap

- Employees are required to provide an undertaking not to make redundancies during the subsidy period and spend 100% of subsidies paying wages to each employee.

- The Government will retrieve any unspent balance of the subsidy when employers fail to use all the subsidies received, or, the number of employees is less than the approved subsidised employees for a particular month during the subsidy period. In addition, a penalty of 10% of the unspent balance of the subsidy will be imposed.
- Verifications will be conducted for selected employers against MPF or ORSO records.
- The subsidy will be released in four tranches:

1 st tranche	100% of May 2022's subsidy
2 nd tranche	100% of June 2022's subsidy
3 rd tranche	70% of July 2022's subsidy
4 th tranche	30% of July 2022's subsidy after deducting any penalties and retrieved amount (if any)

For more information, go to:

- [Mazars in Hong Kong website](#)
- [Latest news](#)



Updates

Electronic employment exchange

- The Government is implementing National Career Service (NCS) Project to provide a variety of employment related services like job search and matching, career counselling, vocational guidance, information on skill development courses, etc. The services are available online on the National Career Service Portal (www.ncs.gov.in). The portal also allows jobseekers to add their skill certificates on NCS through Digi locker. The certificate of candidates undertaking Pradhan Mantri Kaushal Vikas Yojana (PMKVY) training is also accessible to NCS through integrating with Skill India Portal. The candidate registered on NCS portal can also provide information related to their key skills and education etc. based on which they can find relevant jobs.

For more information, go to:

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Indonesia

No updates

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Updates

Change of Employment Insurance premiums

- The following table is applied from 1 April 2022 to 30 September 2022.

Business Industry	Premium rate (% of total annual wage)		Total
	Employer	Employee	
Ordinary Enterprises	0.65%	0.3%	0.95%
Enterprises concerning Agriculture, Forestry and Fishery, and Brewing	0.75%	0.4%	1.15%
Construction Industry	0.85%	0.4%	1.25%

- The following table is applied from 1 October 2022 to 31 March 2023

Business Industry	Premium rate (% of total annual wage)		Total
	Employer	Employee	
Ordinary Enterprises	0.85%	0.5%	1.35%
Enterprises concerning Agriculture, Forestry and Fishery, and Brewing	0.95%	0.6%	1.55%
Construction Industry	1.05%	0.6%	1.65%

Change of Social Insurance premium

- The following changes relate to Tokyo

Insurance type	Employer	Employee		Total
		Under age of 40	Aged 40 to 64	
Health Insurance Premiums (applied from March 1 st 2022)	4.905%	4.905%		9.81%
Nursing Care Insurance Premiums (applied from March 1 st 2022)	0.82%	-	0.82%	1.64%

Insurance type	Employer	Employee		Total
		Under age of 40	Aged 40 to 64	
Pension Insurance Premiums <small>(applied from September 1st 2017)</small>	9.15%	9.15%		18.30%
Child Benefit <small>(applied from April 1st 2021)</small>	0.36%	-		0.36%

Change in Childcare / Nursing care leave

- The following table is applied from 1 April 2022.

	New	Previous
Childcare leave period	Childcare leave can be taken up to 4 weeks within 8 weeks from a child arrived	Childcare leave can be taken until a child turns 1 year old (2-year-old*) *conditions apply
Application deadline	2 weeks prior to the starting date of childcare leave	1 month prior to the starting date of childcare leave
Acquisition of split periods	Up to 2 times	N/A
Working during the childcare leave period	If a Labour Management Agreement (Roushi-kyotei) is in place, the employee is allowed to work within the agreed range	N/A

- Contents of change:
 - The requirement of at least 1 year of continuous employment is removed. The new Act allows fixed term employees to apply for leave if they have been employed for under 1 year.
 - Employers are required to remove the requirement from their Work Rules of change the expressions written in the Labour Management Agreement (Roushi-kyotei).
 - If the Employer wishes to continuously exclude employees with less than 1 year employment record from childcare / nursing care leave, the Employer must re-execute the Labour Management Agreement with their employees.

Change in Welfare Pension insurance

- The change was effective from 1 April 2022.
- For individuals over the age of 65, the amount of pension will be re-examined even if they are still employed. This re-examination will take place once every year. By doing so, the individual can have their pension amount updated without waiting for resignation. The new regulation aims for financial stability of working pensioners.

- For individuals aged 60 to 64, the limit before stopping pension has been increased to JPY 470,000 (previously JPY 280,000). This is now level with the regulations for pensioners over the age of 65.

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Updates

Extension of work hours system in case of short-staffing due to Covid-19

- Under the Labour Standards Act and its enforcement decree, special extension of work hours is available in several situations, including in case of “sudden increase of workload”.
- Considering the recent surge in the number of confirmed Covid-19 cases, the Ministry of Employment and Labour has announced that, under the above rule, a special extension of work hours system can be used if the number of employees is reduced, and it is difficult to replace manpower due to the confirmation of infectious diseases.
- Special extension of work hours must be approved by the Minister of Employment and Labour in advance, but if the situation is urgent, the approval of the Minister of Employment and Labour can be replaced with post-approval.
- The Ministry of Employment and Labour has announced that employers must take measures to protect employees' health. Employers should notify employees in advance that medical check-ups are possible and implement follow-up measures at the request of employees and one or more of the following measures:
 - Operation of special extension of work hours within 8 hours per week.
 - 11 consecutive hours of break between working days.
 - Continuous break corresponding to special extension conditions.

Act on the Punishment of Severe accident

- This law that imposes some obligations on employers or business managers to ensure safety and health, such as establishing a safety and health management system for projects or workplaces. The purpose is to prevent serious accidents by thoroughly taking safety and health measures in accordance with safety and health-related laws such as the Occupational Safety and Health Act. If a serious industrial accident occurs because the person in charge of management fails to fulfil his/her obligation to secure safety and health as stipulated by the law, he/she can be punished.
- The law applies to businesses or workplaces with more than five full-time workers
 - For businesses or workplaces with more than 50 people: applicable from 27 January 2022.
 - For businesses or workplaces with 5 to 49 employees: applicable from 27 January 2024.
 - Different thresholds apply to the construction industry.

- In the event of an industrial accident in which more than one person dies in violation of the safety and health security obligation, employers and business managers will be sentenced to more than one year in prison or fined up to KRW 1 billion, and injuries and diseases are subject to imprisonment for up to seven years or a fine of up to KRW 100 million.
- If the employers of business managers fulfil the obligations necessary to secure safety and health, he /she will not be punished even if a serious accident occurs.

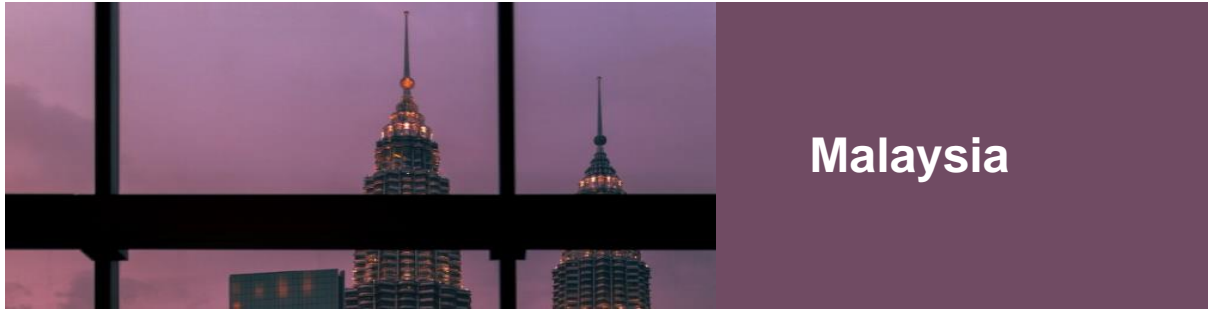
“3+3 childcare leave system” and increase of childcare leave benefit income replacement rate

- From 2022, the "3+3 childcare leave system" will be implemented to raise the parental leave benefits, based on 100% of ordinary wage, by up to KRW 3 million won for each of the first 3 months when parents use childcare leave within 12 months of their children's birth at the same time or sequentially.
- The revision will take effect when the second childcare leave begins after 1 January 2022.
- In addition to the above, the benefit for the 4th to 12th months of childcare leave from 2022 will be raised from the current 50% of ordinary wage (up to KRW 1.2 million per month) to 80% of ordinary wage (up to KRW 1.5 million per month).

Month	Case	As-is	To-be
1st to 3rd months	Only one of the parents	80% of ordinary wage	80% of ordinary wage
	Both parents	(1st) 80% of ordinary wage (2nd) 100% of ordinary wage	(1st) 100% of ordinary wage (2nd) 100% of ordinary wage
4th to 12th months	Both cases	50% of ordinary wage (up to KRW 1.2 million per month)	80% of ordinary wage (up to KRW 1.5 million per month)

For more information, go to:

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



Updates

Minimum wage

- On 19 March 2022, the Prime Minister of Malaysia announced that the national minimum wage will be revised to MYR 1,500 per month beginning 1 May 2022. However, the detailed mechanism and implementation of the minimum wage will be announced soon.

Employment (Amendment) Bill 2021

- On 21 March 2022, the Dewan Rakyat passed the Employment (Amendment) Bill 2021 which includes the following amendments:
 - Prohibits dismissal of pregnant employees or employees suffering from illness arising out of pregnancy, except on grounds relating to misconduct, wilful breach of employment contract or closure of business.
 - Increase in maternity leave from 60 days to 98 days.
 - A 7 days of paid paternity leave, up to a maximum of 5 confinements regardless of the number of spouses. To be eligible, the employee must be employed for at least 12 months with the same employer.
 - Allowing employees to apply for flexible working arrangements from their employers.
 - Employers require to post up notice to raise awareness on sexual harassment.
 - Prohibition against forced labour.
 - Presumption of employment.
- However, the above amendments under the Employment (Amendment) Bill 2021 have yet to come into force.

For more information, go to:

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Philippines

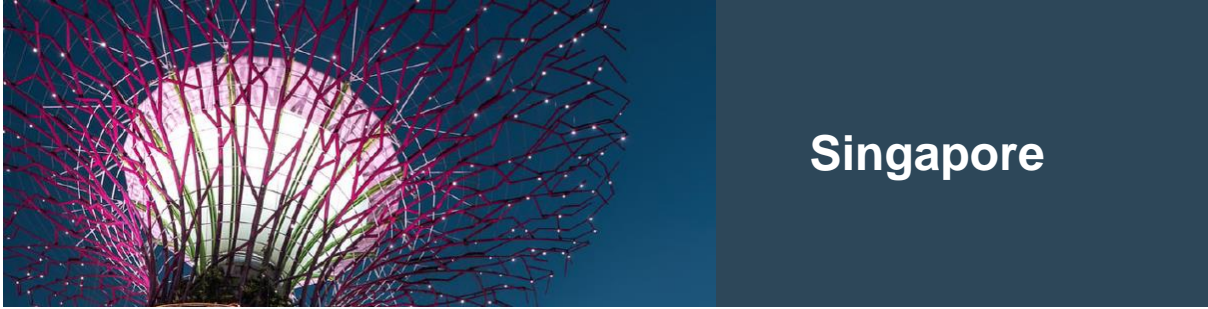
Updates

Covid-19 updates

- Employers are highly encouraged to allow their employees to avail of the vaccination or accompany their children to be vaccinated without being considered as absent. Employees may likewise be allowed to utilize their leave credits during the National Covid-19 Vaccination Day.
- The Employees' Compensation Commission (ECC) recently announced that workers who acquired work-related Covid-19 could claim benefits under the Employees' Compensation Program regardless of whether they were hospitalized or not. Under the EC Program, workers who acquired Covid-19 due to work could claim EC benefits such as EC daily sickness, medical and disability benefits. Qualified dependents of workers who died due to work-related Covid-19, on the other hand, could claim EC death with funeral benefits. Applications for EC claims are filed at the SSS for private sector employees and at GSIS for government sector employees.

For more information, go to:

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No updates

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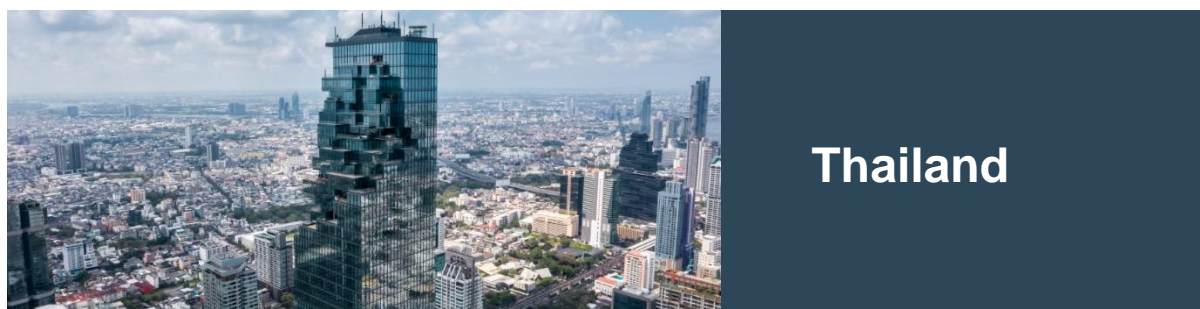


Taiwan

No updates

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Updates

Reduction in Social Security Fund contributions

- On 11 April 2022, a new law on reductions in Social Security Fund contributions to be made during the COVID-19 outbreak was published in the Royal Gazette. The rates for Social Security Fund contributions which self-insured persons must pay to the Social Security Fund each month from May to July 2022 will be reduced from 5% to 1%, based on wages being capped at THB 15,000.
- Therefore, both employees and employers will make contributions ranging from THB 17 (THB 1,650 x 1%) to THB 150 (THB 15,000 x 1%).

	May 2022		June 2022		July 2022	
	Employee's contribution	Employer's contribution	Employee's contribution	Employer's contribution	Employee's contribution	Employer's contribution
Regular contribution	5%	5%	5%	5%	5%	5%
New contribution	1%	1%	1%	1%	1%	1%

Postponing compulsory Provident Fund contributions

- On 21 January 2022, a notification of the Ministry of Finance was published in the Royal Gazette to extend the relief measures for employers and employees facing financial difficulties due to the Covid-19 outbreak, under which they can postpone or temporarily stop making provident fund contributions from January until June 2022 while continuing to be enrolled in the provident fund.
- An employee can continue making contributions, but an employer can choose to postpone contributions or to make them as usual.
- In order for an employer to be able to postpone contributions, a general meeting of the fund must approve a resolution on this matter. However, a vote must be passed unanimously by the fund's committees representing the employer and employees if a general meeting cannot be held.

E-money card is no longer used for a tax refund

- On 30 December 2021, the Revenue Department announced that, in compliance with money-laundering laws, if a taxpayer gives someone power of attorney to show tax refund documents at

the bank counter, an e-money card will no longer be used. Instead, the tax refund will be deposited into the taxpayer's bank account directly, effective 2 November 2021.

- Thai taxpayers who do not have a PromptPay account will still be able to get a tax refund through an e-money card, but they must go to a Krung Thai bank counter in person after their tax refund is approved.
- This new practice will have a significant impact on expatriates who have already left Thailand, as a tax refund will only be deposited into an active Thai bank account. Therefore, expatriates are recommended to maintain at least one active Thai bank account for this purpose.
- In addition to the tax refund letter (Form Kor. 21) and cashier's cheque that expatriates will receive after their tax refund is approved, documents related to granting power of attorney need to be legalized by the Royal Thai Embassy in the country in which the expatriate is a resident.

For more information, go to:

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Vietnam

Updates

Resolution 17/2022/UBTVQH15 (“Resolution 17”) dated 23 March 2022 by the National Assembly Standing Committee on the number of overtime (“OT”) in 2022

- Per Resolution 17, the cap allowed for OT hours is adjusted to increase with the details as below:
 - In case the employer needs and has employees’ consent to work OT, the OT cap can be more than 200 hours but must not exceed 300 hours per year, except for some cases such as employees are from 15 to under 18 years old, female employees who are pregnant from the 6th or 7th month, female employees who are raising under 12-month-old child, etc. This adjustment retrospectively takes effective from 1 January 2022. Of note, written notification to provincial labour authority is required.
 - In case an employer is allowed to utilise its employees to work OT for a maximum of 300 hours in a year, upon demand and with the employees’ consent, the monthly OT hours per employee could be more than 40 hours but not exceed 60 hours. This adjustment takes effective from 1 April 2022.

Circular 18/2021/TT-BLDTBXH (“Circular 18”) dated 15 December 2021 issued by the Ministry of Labour, War Invalids and Social Affairs provides regulations on hours of work and hours of rest applicable to workers doing seasonal production work and production of goods under orders

- This circular instructs on hours of work and hours of rest applicable to employees working under the labour contracts with a definite term from 12 months and above in seasonal production work (agriculture - forestry - fishery - salt production) and production of goods under orders.
- Whereby in a year, the total number of standard hours of work for employees are planned and arranged by the employers per calendar year, the standard working hours shall varied from 4 hours to 12 hours per day. If the planned standard working hours are less than the normal standard hours (i.e. 8 hours), such hours are not be required to pay suspension salary. If the planned standard working hours are more than the normal standard hours, such hours are not counted as OT.
- The planned working hours must be consulted with the representative organization of the employees when preparing. The planned working hours or the adjusted planned working hours must be informed to employees at least 30 days before the implementation.

- The planned working hours must ensure that the employees are entitled to at least one day off (24 consecutive hours) a week. In peak months of work and the weekly day off cannot be arranged, the employer must arrange and ensure at least 4 days off every month for the employees.
- Circular 18 takes effect from 01 February 2022.

Decision 08/2022/QĐ-TTg (“Decision 08”) dated 28 March 2022 by Prime Minister on the housing rental support policy for employees

- The employees who are working in industrial zones, export processing zones or key economic regions are entitled to the support rates as follows:
 - VND 500,000 per person/month in maximum of 3 months for the employees who are currently working for the enterprise from February to June 2022 under the labour contract with term of more than 12 months.
 - VND 1,000,000 per person/month in maximum of 3 months for employees who are returning to the labour market from April to June 2022 under the labour contract with term of more than 1 month.
- Of note, the employees must and appear in the list of employees participating in compulsory insurance or being included in the salary list in the month preceding the time the enterprise makes a list of employees requesting rent support (if the employees are not subject to compulsory insurance contributions thanks to being entitled to monthly social insurance allowance). This decision takes effective from 28 March 2022.

For more information, go to:

- [Mazars in Vietnam website](#)
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