

GOVERNMENT

THE SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom - Happiness

No. 325/2025/ND-CP

Hanoi, December 18, 2025

DECREE

**ON LABOR, EMPLOYMENT, AND SOCIAL SECURITY AT INTERNATIONAL
FINANCIAL CENTER IN VIET NAM**

Pursuant to Law on Government Organization No. 63/2025/QH15;

Pursuant to Law on Organization of Local Government No. 72/2025/QH15;

Pursuant to Law on social insurance No. 41/2024/QH15;

Pursuant to Law on Health insurance No. 25/2008/QH12, amended and supplemented by Law No. 32/2013/QH15, Law No. 46/2014/QH15, Law No. 97/2015/QH15, Law No. 35/2018/QH14, Law No. 68/2020/QH14, Law No. 30/2023/QH15, and Law No. 51/2024/QH15;

Pursuant to the Labor Code No. 45/2019/QH14;

Pursuant to Law on Employment No. 38/2013/QH13;

Pursuant to Resolution No. 222/2025/QH15 of the National Assembly of Viet Nam on International Financial Center in Viet Nam;

At the request of the Minister of Home Affairs;

The Government issues a Decree on labor, employment, and social security at International Financial Center in Viet Nam.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Decree elaborates and provides guidelines for implementation of Clause 3 Article 20, Clause 1 Article 21, points a and b Clause 4 Article 21 of Resolution No. 222/2025/QH15 dated June 27, 2025 of the National Assembly of Viet Nam on the International Financial Center in Viet Nam (hereinafter referred to as “Resolution No. 222/2025/QH15”) on labor, employment, and social security at International Financial Center in Viet Nam (hereinafter referred to as “International Financial Center”).

Article 2. Subjects of application

1. Vietnamese employees stipulated in Clause 1 Article 2 of the Labor Code No. 45/2019/QH14 and foreign employees stipulated in Clause 3 Article 2 of the Labor Code No. 45/2019/QH14 working for employers specified in Clause 2 of this Decree.
2. Employers include: Members of the International Financial Center, the Executive Agency of the International Financial Center, the Supervisory Agency of the International Financial Center, the Dispute resolution body of the International Financial Center stipulated in Clauses 3, 5, and 6 of the Article 3, point c Clause 1 Article 9 of Resolution No. 222/2025/QH15.
3. Other relevant agencies, organizations, and individuals.

Chapter II

LABOR AND EMPLOYMENT

Article 3. Recruitment

1. Employers may recruit Vietnamese employees in accordance with Clause 1 Article 11 of the Labor Code No. 45/2019/QH14.
2. Employers may recruit foreign employees according to job requirements without restrictions on the ratio of foreign employees.
3. The recruitment of Vietnamese and foreign employees stipulated in clauses 1 and 2 of this Article must not affect national security.

Article 4. Authority to issue, reissue, renew, and revoke work permits and confirmations of exemption from work permit requirement

The Executive Agency of the International Financial Center in Ho Chi Minh city and the Executive Agency of the International Financial Center in Da Nang city (hereinafter referred to as “Executive Agencies of cities”) shall issue, reissue, renew, revoke work permits and confirmations of exemption from work permit requirement for foreign employees working for employers specified in Clause 2 Article 2 of this Decree in the cities.

Article 5. Foreign employees exempt from work permits

1. A foreign employees shall be exempt from work permits when falling into one of the following cases:

a/ Being the persons defined at Points a and b, Clause 1, Article 20 of Resolution No. 222/2025/QH15, except those being accompanying family members;

b/ Being the persons eligible for work permit exemption certificates as specified in Decree No. 219/2025/ND-CP;

c/ Satisfying professional criteria under regulations of the Executive Agencies of cities.

2. The employer shall apply for issuance, re-issuance, renewal, and revocation of confirmations of exemption from work permit requirement for foreign employees stipulated in Clause 1 of this Article.

Article 6. Issuance, re-issuance, renewal, and revocation of confirmations of exemption from work permit requirement

1. The issuance, re-issuance, renewal, and revocation of confirmations of exemption from work permit requirement for employees stipulated in Clause 1 Article 5 of this Decree shall comply with Decree No. 219/2025/ND-CP.

An application for issuance, re-issuance, renewal, and revocation of confirmations of exemption from work permit requirement shall be processed within 03 working days from the date of receipt of a satisfactory application.

2. In the cases where the foreign worker falls under point a Clause 1 Article 5 of this Decree, the employer shall not apply for confirmations of exemption from work permit requirement; however, a notice shall be sent to the Executive Agency of the city online via the National Public Service Portal, or via public postal services, or in person at least 3 working days prior to the date on which the foreign worker starts to work in Viet Nam.

The notice must include: full name, date of birth, nationality, passport number, name of the foreign employer, place of work, and duration of work. The duration of work must not exceed the validity period of the visa, temporary residence permit, or permanent residence permit stipulated in points a and b, Clause 1, Article 20 of Resolution No. 222/2025/QH15.

Article 7. Validity period of confirmations of exemption from work permit requirement

The maximum validity period of confirmations of exemption from work permit requirement is 10 years.

Article 8. Issuance, re-issuance, renewal, and revocation of work permits

1. The employer shall apply for issuance, re-issuance, renewal, and revocation of confirmations of work permits for foreign employees, except for cases stipulated in Clause 1 Article 5 of this Article.

In the case of issuance or renewal of a work permit for a foreign worker, the employer is not required to provide written explanation for the demand for foreign labor and notify the recruitment of Vietnamese employees for the positions where foreign employees are expected to be recruited.

2. The issuance, re-issuance, renewal, and revocation of work permits for foreign employees stipulated in Clause 1 of this Article shall comply with Decree No. 219/2025/ND-CP.

An application for issuance, re-issuance, renewal, and revocation of work permits shall be processed within 03 working days from the date of receipt of a satisfactory application.

Article 9. Deadline for issuance of work permit

The maximum validity period of work permit is 10 years.

Chapter III

SOCIAL SECURITY

Article 10. Social insurance

1. The participation in and resolution of social insurance schemes for Vietnamese employees working at the International Financial Center shall comply with laws on social insurance.

2. The participation in and resolution of compulsory social insurance schemes for foreign employees working for employers at the International Financial Center who are subject to compulsory social insurance stipulated in Clause 2 Article 2 of Law on Social Insurance No. 41/2024/QH15 shall comply with laws on social insurance.

3. Foreigners working at the International Financial Center who are not subject to compulsory social insurance stipulated in Clause 2 Article 2 of Law on Social Insurance No. 41/2024/QH15 shall participate in compulsory social insurance upon request. The participation in and resolution of compulsory social insurance schemes shall be implemented as for foreign employees as specified in Clause 2 of this Article.

4. In the case where a foreign worker works at the International Financial Center, does not work under an employment contract, and does not receiving salary, if he/she requests to participate in social insurance as prescribed in Clause 3 of this Article, the salary on which social insurance is paid ranges between the reference amount to 20 times the reference amount at the time of contribution stipulated in point d of Clause 1 Article 31 of the Law on Social Insurance No. 41/2024/QH15.

5. A foreign worker working at the International Financial Center who is participating in compulsory social insurance stipulated in Clause 3 of this Article shall:

a) Terminate the participation in compulsory social insurance if he/she has participated in compulsory social insurance for 12 months upon request and has a request for termination.

b) Have his/her salary on which social insurance is paid adjusted if he/she has participated in compulsory social insurance for 12 months upon request and has a request for adjustment.

c) Terminate the participation in compulsory social insurance for lump-sum social insurance benefits if he/she has participated in compulsory social insurance for 12 months upon request and has a request for termination; or he/she no longer works at the International Financial Center.

6. The partial exemption of compulsory social insurance contributions in Viet Nam for foreign employees working at the International Financial Center shall apply to those have participated in social insurance in a foreign country or territory in accordance with international treaties to which the Socialist Republic of Viet Nam is a member.

7. The application templates for participation, termination of participation, adjustment of the salary on which social insurance is paid for foreign employees working at the International Financial Center stipulated in Clause 3 and Clause 5 of this Article shall be issued by social insurance authorities.

Article 11. Unemployment insurance

1. The participation in and resolution of unemployment insurance schemes for Vietnamese employees working at the International Financial Center shall comply with laws on employment.

2. Foreign employees working at the International Financial Center are eligible to participate in unemployment insurance upon request. The participation in and resolution of unemployment insurance schemes shall be implemented as for Vietnamese employees as specified in Clause 1 of this Article.

Article 12. Health insurance

The participation in and resolution of health insurance schemes for Vietnamese employees and foreign employees working at the International Financial Center shall comply with laws on health insurance.

Chapter IV

IMPLEMENTATION CLAUSES

Article 13. Effect

1. This Decree takes effect on December 18, 2025.

2. Where legislative documents referenced in this Decree are replaced, amended, or supplemented, the replaced, amended, or supplemented documents shall apply.

Article 14. Transition clauses

1. Confirmations of exemption from work permit requirement and work permits for foreign employees that were issued, reissued, or renewed before the effective date of this Decree shall

continue to be used until the expiry date and shall be issued, reissued, or renewed in accordance with the provisions of this Decree.

2. In the case where employers have submitted applications for issuance, reissuance, renewal of work permits and confirmations of exemption from work permit requirement before the effective date of this Decree, they shall be reviewed and resolved according to Decree No. 219/2025/ND-CP.

Article 15. Responsibility for implementation

1. Responsibilities of the Ministry of Home Affairs:

a) Take charge and cooperate with the People's Committees of Ho Chi Minh City and Da Nang City to unify the state management on recruitment and management of Vietnamese employees and foreign employees working in the International Financial Center;

b) Take charge and cooperate with ministries, ministerial-level agencies, and People's Committees of Ho Chi Minh City and Da Nang City to monitor, evaluate, inspect annually or ad-hoc the compliance with regulations on labor, employment, and social security by the Executive Agencies of cities;

c) Consolidate difficulties arising during the implementation and send proposals and recommendations to the competent authorities.

2. Responsibilities of the People's Committee of Ho Chi Minh City and People's Committee of Da Nang City:

a) Manage Vietnamese employees and foreign employees working at International Financial Center;

b) Disseminate laws on labor, employment, and social security within the International Financial Center; inspect and handle violations as per laws.

c) Send annual reports by December 15 or ad-hoc reports on the compliance with regulations on labor, employment, and social security within the International Financial Center to the Ministry of Home Affairs.

3. Responsibilities of Executive Agencies of cities

a) Develop professional standards for foreign employees exempt from work permit requirement stipulated in clause 3 Article 20 of Resolution No. 222/2025/QH15;

b) Organize the implementation of regulations on labor, employment, and social security within the International Financial Center;

c) Send annual reports by December 10 or ad-hoc reports on the compliance with regulations on labor, employment, and social security within the International Financial Center to the People's Committee of Ho Chi Minh City or the People's Committee of Da Nang City.

4. Responsibilities of employers:

a) Comply with regulations on labor, employment, and social security stipulated in this Decree;

b) Recruit and employ Vietnamese and foreign employees ensuring national security and social safety;

c) Send annual reports by December 05 or ad-hoc reports on the compliance with regulations on labor, employment, and social security within the International Financial Center to the Executive Agency of the city.

5. Ministers, heads of ministerial-level agencies, heads of Governmental agencies, the Chairperson of the People's Committee of Ho Chi Minh City, the Chairperson of the People's Committee of Da Nang City, relevant agencies and individuals shall implement this Decree.

Recipients:

- The Secretariat of the Central Committee of the Communist Party of Viet Nam;
- The Prime Minister, Deputy Prime Ministers;
- Ministries, ministerial-level agencies, government-attached agencies;
- People's Councils, People's Committees of provinces and centrally run cities;
- The Office of the Party Central Committee and the Party's Commissions;
- The Office of the General Secretary;
- The Office of the President;
- The Ethnic Council and Committees of the National Assembly;
- The Office of the National Assembly;
- The Supreme People's Court;
- The Supreme People's Procuracy;
- The State Audit Office;
- The Central Committee of the Viet Nam Fatherland Front;
- Central agencies of socio-political organizations;
- Government Office: Minister-Chairperson, Deputy Ministers-Vice Chairpersons, Assistants to the Prime Minister, Director General of the Government Portal, Departments, Directorates, subordinate units, Official Gazette;
- Archived: Clerk, GEA(2 copies).

**ON BEHALF OF
THE GOVERNMENT
PRIME MINISTER**

Pham Minh Chinh