

THE GOVERNMENT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 325/2025/ND-CP

Hanoi, December 18, 2025

DECREE

**Regulating labor, employment, and social security
in the International Financial Center in Vietnam**

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

Pursuant to the Resolution No. 222/2025/QH15;

At the request of the Minister of Home Affairs;

The Government hereby promulgates a Decree regulating labor, employment, and social security in the International Financial Center in Vietnam.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Decree provides detailed regulations on labor, employment, and social security within the International Financial Center in Vietnam (hereinafter referred to as the International Financial Center) as stipulated in Clause 3, Article 20, Clause 1, Article 21, and Points a and b, Clause 4, Article 21 of the Resolution No. 222/2025/QH15.

Article 2. Subjects of application

1. Vietnamese employees as stipulated in Clause 1, Article 2 of the Labor Code No. 45/2019/QH14, and foreign employees as stipulated in Clause 3, Article 2 of the Labor Code No. 45/2019/QH14, who work for employers specified in Clause 2 of this Article.

2. Employers, including:

a) Members of the International Financial Center as stipulated in Clause 2,

Article 3 of Resolution No. 222/2025/QH15;

b) Executive Agency of the International Financial Center as stipulated in Clause 5, Article 3 of Resolution No. 222/2025/QH15;

c) Supervisory Agency of the International Financial Center as stipulated in Clause 6, Article 3 of Resolution No. 222/2025/QH15;

d) Dispute resolution Agency at the International Financial Center as stipulated in Point c, Clause 1, Article 9 of Resolution No. 222/2025/QH15.

Chapter II

LABOR AND EMPLOYMENT

Article 3. Labor recruitment

1. Employers shall proactively recruit Vietnamese employees as stipulated in Clause 1, Article 11 of the Labor Code No. 45/2019/QH14.

2. Employers shall proactively recruit foreign employees, without being limited by the ratio of foreign employees.

3. The recruitment of Vietnamese and foreign employees stipulated in Clauses 1 and 2 of this Article must ensure national security, and maintain financial and economic security.

Article 4. Authority for issuing, re-issuing, extending, and revoking work permits and confirmations of exemption from work permits

The authority for issuing, re-issuing, extending, and revoking work permits and confirmations of exemption from work permits for foreign employees shall comply with the provisions of Decree No. 219/2025/ND-CP dated August 7, 2025, of the Government, regulating foreign employees working in Vietnam.

Article 5. Foreign employees exempted from work permits

1. Those belonging to the subjects stipulated in Points a and b, Clause 1, Article 20 of Resolution No. 222/2025/QH15, excluding accompanying family

members.

2. Those belonging to the subjects exempted from work permits as stipulated in Decree No. 219/2025/ND-CP.

3. Other cases if they meet the professional standards as stipulated by the Executive Agency.

Article 6. Issuance, re-issuance, extension, and revocation of confirmations of exemption from work permits

1. The employer shall be responsible for requesting the issuance, re-issuance, extension, and revocation of the confirmation of exemption from a work permit for foreign employees specified in Article 5 of this Decree.

2. The issuance, re-issuance, extension, and revocation of the confirmation of exemption from a work permit for employees specified in Article 5 of this Decree shall comply with the provisions of Decree No. 219/2025/ND-CP.

3. In cases where a foreign employee belongs to the subjects specified in Clause 1, Article 5 of this Decree, the employer is not required to carry out procedures for the issuance of a confirmation of exemption from a work permit, but must notify the competent agency responsible for issuing, re-issuing, extending, and revoking the confirmation of exemption from a work permit in the locality where the employee is expected to work, at least 03 working days before the date the foreign employee is expected to commence work in Vietnam.

The notification shall include the following basic contents: full name, date of birth, nationality, passport number, name of the foreign employer, workplace, and working period. The working period shall not exceed the duration of the visa, temporary residence card, or permanent residence card stipulated in Points a and b, Clause 1, Article 20 of Resolution No. 222/2025/QH15.

Article 7. Duration of the confirmation of exemption from a work

permit

The duration of the confirmation of exemption from a work permit shall comply with the provisions of Decree No. 219/2025/ND-CP.

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

1. The employer shall be responsible for requesting the issuance, re-issuance, extension, and revocation of work permits for foreign employees, except for those specified in Article 5 of this Decree.

In case of requesting the issuance or extension of work permits for foreign employees, the employer shall not be required to report on and explain the demand for using foreign employees, and shall not be required to announce the recruitment of Vietnamese employees for the positions planned to recruit foreign employees.

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

The time limit for processing applications for the issuance or extension of work permits shall be 05 working days from the date of receipt of a complete application dossier.

Article 9. Duration of the work permit

The duration of the work permit shall comply with the provisions of Decree No. 219/2025/ND-CP.

Chapter III**SOCIAL SECURITY****Article 10. Social Insurance**

1. Vietnamese employees working in the International Financial Center shall participate in and have their social insurance benefits resolved in accordance

with the provisions of the law on social insurance.

2. Foreign employees working for employers in the International Financial Center who are subject to compulsory social insurance participation as stipulated in Clause 2, Article 2 of the Law on Social Insurance No. 41/2024/QH15 shall participate in and have their compulsory social insurance benefits resolved in accordance with the provisions of the law on compulsory social insurance.

3. Foreigners working in the International Financial Center who are not subject to compulsory social insurance participation as stipulated in Clause 2, Article 2 of the Law on Social Insurance No. 41/2024/QH15 may participate in compulsory social insurance if they request to do so. The participation and resolution of compulsory social insurance benefits shall be carried out in the same manner as for foreign employees specified in Clause 2 of this Article.

4. In cases where a foreigner working in the International Financial Center requests to participate in social insurance as stipulated in Clause 3 of this Article but does not have a labor contract or does not receive a salary, they shall be allowed to choose a salary for calculating compulsory social insurance contributions, with the lowest level equal to the reference level and the highest level equal to 20 times the reference level at the time of contribution, as stipulated in Point d, Clause 1, Article 31 of the Law on Social Insurance No. 41/2024/QH15.

5. Foreigners working in the International Financial Center who are participating in compulsory social insurance as stipulated in Clause 3 of this Article may:

a) Stop participating in compulsory social insurance when they have participated for a period of 12 months or more, counting from the time they requested to participate, and request to stop participating;

b) Adjust the salary level used as the basis for compulsory social insurance contributions when they have contributed based on the chosen salary level for 12

months or more, counting from the time of the previous selection, and request an adjustment.

6. The partial exemption from compulsory social insurance contribution obligations in Vietnam for foreign employees working in the International Financial Center who have participated in a similar social security program in foreign countries or territories shall be implemented in accordance with International Treaties to which the Socialist Republic of Vietnam is a signatory with that foreign country or territory.

7. The form for the request to participate, stop participating, or adjust the salary used as the basis for compulsory social insurance contributions for foreign nationals working in the International Financial Center, as stipulated in Clauses 3 and 5 of this Article, shall be issued by the social insurance agency.

Article 11. Unemployment Insurance

1. Vietnamese employees working in the International Financial Center shall participate in and have their unemployment insurance benefits resolved in accordance with the provisions of the law on employment.

2. Foreigners working in the International Financial Center may participate in unemployment insurance if they request to do so. The participation and resolution of unemployment insurance benefits shall be carried out in the same manner as for Vietnamese employees specified in Clause 1 of this Article.

Article 12. Health Insurance

Vietnamese employees and foreign employees specified in Point c, Clause 1, Article 12 of the Law on Health Insurance No. 25/2008/QH12 (amended and supplemented in 2013, 2014, 2015, 2018, 2020, 2023, 2024) working in the International Financial Center shall participate in and have their health insurance benefits resolved in accordance with the provisions of the law on health insurance.

Chapter IV

IMPLEMENTATION PROVISIONS

Article 13. Transitional provisions

1. Confirmations of exemption from a work permit and work permits for foreign employees that were issued, re-issued, or extended before the effective date of this Decree shall continue to be valid until their expiration date, and shall be issued, re-issued, extended, and revoked in accordance with the provisions of this Decree.

2. In cases where the employer has submitted an application for the issuance, re-issuance, extension, or revocation of a work permit and a confirmation of exemption from a work permit before the effective date of this Decree, the application shall continue to be reviewed and resolved in accordance with the provisions of Decree No. 219/2025/ND-CP.

Article 14. Effect

1. This Decree takes effect on January 17, 2026.

2. In case the documents referenced in this Decree are amended, supplemented, or replaced, the corresponding provisions in the amended, supplemented, or replaced document shall be implemented.

Article 15. Responsibility for Implementation

1. Responsibility of the Ministry of Home Affairs

a) To preside over and coordinate with the People's Committee of Ho Chi Minh City and the People's Committee of Da Nang City in implementing unified state management regarding the recruitment and management of Vietnamese and foreign employees working in the International Financial Center;

b) To preside over and coordinate with ministries, ministry-level agencies, the People's Committee of Ho Chi Minh City, and the People's Committee of Da Nang City in supervising, evaluating, and conducting annual or ad hoc specialized inspections of the implementation of legal provisions on labor, employment, and

social security within the International Financial Center;

c) To synthesize difficulties and obstacles during the implementation process and report proposals and recommendations to the competent authority.

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

a) To manage Vietnamese and foreign employees working in the International Financial Center;

b) To propagate and disseminate laws on labor, employment, and social security within the International Financial Center; to conduct inspections, checks, and handle violations in accordance with the law;

c) To periodically report to the Ministry of Home Affairs on the implementation of labor, employment, and social security policies within the International Financial Center before December 15 every year, or on an ad hoc basis.

3. Ministers, Heads of Ministry-level Agencies, the Chairman of the People's Committee of Ho Chi Minh City, the Chairman of the People's Committee of Da Nang City, and relevant agencies, organizations, and individuals shall be responsible for implementing this Decree./.

Recipients:

- The Secretariat of the Central Committee of the Communist Party;
- The Prime Minister and Deputy Prime Ministers;
- Ministries, Ministry-level agencies, and agencies affiliated to the Government;
- People's Councils and People's Committees of Ho Chi Minh City and Da Nang City;
- The Central Office and Committees of the Communist Party;
- The Office of the General Secretary;
- The Office of the State President;
- The Ethnic Council and Committees of the National Assembly;
- The Office of the National Assembly;
- The Supreme People's Court;

**ON BEHALF OF THE
GOVERNMENT
PRIME MINISTER**

Pham Minh Chinh

- The Supreme People's Procuracy;
- The State Audit Office;
- The Central Committee of the Vietnamese Fatherland Front;
- Central agencies of socio-political organizations;
- Government Office: Minister-Chairman, Deputy Chairmen, Assistant to the Prime Minister, Director General of the Government Portal, Departments, Bureaus, affiliated units, Official Gazette;
- Filed at: Archives, Department of Socio-Cultural and Educational Affairs (2 copies).