

**THE PRIME MINISTER**

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**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

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No. 23/2021/QĐ-TTg

Hanoi, July 7, 2021

## **DECISION**

### **ON IMPLEMENTATION OF CERTAIN POLICIES TO SUPPORT EMPLOYEES AND EMPLOYERS IN DIFFICULTY DUE TO THE COVID-19 PANDEMIC**

*Pursuant to the Law on Governmental Organization dated June 19, 2015; the Law on amendments to the Law on Governmental Organization and the Law on Organization of Local Governments dated November 22, 2019;*

*Implementing the Resolution No. [68/NQ-CP](#) dated July 1, 2021 of the Government on implementation of certain policies to support employees and employers in difficulty due to the COVID-19 pandemic;*

*At the request of the Minister of Labor, War Invalids and Social Affairs;*

*The Prime Minister promulgates a Decision on implementation of certain policies to support employees and employers in difficulty due to the COVID-19 pandemic.*

#### **Chapter I**

### **REDUCTION IN INSURANCE PREMIUMS FOR OCCUPATIONAL ACCIDENTS AND DISEASES**

#### **Article 1. Eligible entities**

Employers that pay premiums to the Insurance Fund for Occupational Accidents and Diseases for employees eligible for occupational accident and disease insurance as prescribed in law on social insurance and occupational safety and hygiene (except for officials, public employees, people in the people's armed forces, employees in the agencies of the Party, the State, administrative agencies, public sector entities on the payroll of the state budget).

The employers will provide the monetary support obtained from the reduction in premiums to the Insurance fund for occupational accidents and diseases for the employees in order to combat the COVID-19 pandemic.

#### **Article 2. Rate and duration of premium to be paid to the Insurance fund for occupational accidents and diseases**



1. Rate: 0% of the salary fund as the basis for paying social insurance premiums.
2. Duration: 12 months, from July 1, 2021 to June 30, 2022 inclusive.

### **Article 3. Registration, selection of payment, use and management of the Insurance fund for occupational accidents and diseases**

1. The registration, selection of payment, use and management of the Insurance fund for occupational accidents and diseases shall comply with the law on social insurance and law on occupational accidents or diseases.
2. The payment period of occupational accident and disease insurance specified in Article 2 of this Decision shall be included in the period qualified for benefits of occupational accidents and diseases.

## **Chapter II**

### **SUSPENSION OF CONTRIBUTIONS TO THE RETIREMENT AND SURVIVORSHIP FUND**

#### **Article 4. Eligible entities**

Employees and employers under compulsory social insurance as prescribed in Article 2 of the Law on Social Insurance dated November 20, 2014.

#### **Article 5. Support requirements**

1. Regarding employers who have fully paid social insurance premiums or are temporarily suspending contributions to the retirement and survivorship fund until the end of April 2021 but have been affected by the COVID-19 pandemic, resulting in a downsizing of at least 15% employees who have contributed to social insurance at the time of application submission compared to April 2021. The number of employees on social insurance considered to be downsized includes:

- a) The number of employees with terminated public employment contracts or non-public employment contracts as prescribed by law less the number of employees who have recently concluded public employment contracts or non-public employment contracts from May 1, 2021 to the date of application submission.
- b) The number of employees on suspension of employment contracts and the suspension period is at least 14 working days in a month.
- c) The number of employees on unpaid leave and the leave is at least 14 working days in a month.



d) The number of furloughed employees and the furlough period is at least 14 working days in a month.

2. The employees on social insurance considered to be downsized as prescribed in clause 1 hereof only include employees under public employment contracts, non-public employment contracts with indefinite term or with definite term of at least 1 month, business executives, cooperatives executives with paid salaries; and exclude those who are on pension from May 1, 2021.

#### **Article 6. Suspension period of contributions to the retirement and survivorship fund**

1. The eligible employees and the employer prescribed in Article 5 hereof are entitled to a 6-month suspension of payment to the retirement and survivorship fund from the date on which the employer submits the application.

2. As for a case on the payment suspension under the Resolution No. [42/NQ-CP](#) of April 9, 2020 and Resolution No. [154/NQ-CP](#) of October 19, 2020 and the Resolution No. [154/NQ-CP](#) dated October 19, 2020 of the Government, if the applicant is still qualified and the application is still approved as prescribed in this Decision, the suspension period of contributions to the retirement and survivorship fund due to impact of COVID-19 pandemic does not exceed 12 months.

#### **Article 7. Payment of unpaid premiums during suspension period to the retirement and survivorship fund**

1. Upon the end of the suspension period prescribed in Article 6 hereof, the employers and employees shall continue to pay premiums to the retirement and survivorship fund plus the amount that was not paid during the suspension period (including the furloughed employees as prescribed in Article 99 of the Labor Code), no late payment interest shall be levied on the overdue amount as prescribed in clause 3 Article 122 of the Law on Social Insurance.

2. Upon the end of the suspension period of contributions to the retirement and survivorship fund, if the employer fails to make up the payments due during the suspension period, it shall comply with clause 3 Article 122 of the Law on Social Insurance.

3. During the above-mentioned suspension period, if an eligible employee claims the retirement or survivorship benefit or terminates the employment contract, the employer and the employee shall make up the payments due during the suspension period to settle the claim of the employee.

#### **Article 8. Procedures**

1. From the effective date of this Decision until June 30, 2022 inclusive, the employer shall submit an application form No. 01 in Appendix hereto appended to the social security agency to



which the social insurance premiums are paid, and 01 copy to Department of Labor, War Invalids and Social Affairs for supervision.

2. Within 5 working days after receiving such an application from the employer, the social security agency shall consider approving the application for suspension of payments to the retirement and survivorship fund; if the application is rejected, it shall provide explanation in writing.

3. Regarding the applications for suspension of payments to the retirement and survivorship fund prescribed in Article 16 of the Government's Decree No. 115/2015/ND-CP dated November 11, 2015 on elaboration of the Law on Social Insurance dated November 20, 2014 concerning compulsory social insurance, the procedures shall conform to the Circular No. 59/2015/TT-BLDTBXH dated December 29, 2015 of the Ministry of Labor, War Invalids and Social Affairs on elaboration and guidelines for the Law on Social Insurance dated November 20, 2014 concerning compulsory social insurance.

### **Chapter III**

## **SUPPORT FOR EMPLOYERS TO PROVIDE TRAINING, RETRAINING, AND SKILL ENHANCEMENT FOR EMPLOYEES FOR JOB RETENTION**

### **Article 9. Eligible entities and eligibility requirements**

An employer prescribed clause 3 Article 43 of the Employment Law, upon submission of an application for support from July 1, 2021 to the end of June 30, 2022, is entitled to a financial support if it meets all eligibility requirements below:

1. It has fully paid unemployment insurance premiums for employees for full 12 months or more at the time of requesting support.
2. It has to change the technological structure as prescribed in Clause 1, Article 42 of the Labor Code.
3. Its revenue in the preceding quarter has decreased by 10% or more compared to the same period in 2019 or 2020 at the time of requesting support.
4. It has a plan, or cooperates with a vocational education institution in developing a plan, for training, retraining and skill enhancement in order to secure the jobs for employees using Form No. 02 in the Appendix hereto appended.

### **Article 10. Amount, term and mode of support**

1. The maximum monthly support of training, retraining and skill enhancement is VND 1,500,000 per employee. The specific amount of support shall be determined based on the actual



training time of each job or course. If the duration of course of training, retraining and skill enhancement is not a whole number of months, the dates shall be rounded to nearest month as follows: Less than 15 days is rounded to a half of month, 15 days or more is rounded to 01 month for the purpose of determining the financial support.

If the cost of a course of training, retraining and skill enhancement exceeds the financial support prescribed herein, the employer shall cover the amount in excess itself.

2. Duration: up to 6 months.

3. Method of support: Direct support to the employer according to the plan for training, retraining and skill enhancement that has been approved.

### **Article 11. Application**

1. An application form for support of training, retraining and skill enhancement for job retention and declaration of revenue in the preceding quarter that has decreased by 10% or more compared to the same period in 2019 or 2020 using the Form No. 03 in the Appendix hereto appended.

2. Document of the employer stating the change the technological structure.

3. The plan for training, retraining and skill enhancement in order to secure the jobs for employees as prescribed in clause 4 Article 9 hereof.

4. A document of the social security agency confirming that the employer has fully paid unemployment insurance premiums for employees for full 12 months or more until the time of requesting support and has fully paid unemployment insurance premiums for employees who are going to attend the training.

### **Article 12. Procedures**

1. An employer seeking support of training, retraining and skill enhancement for job retention for the employees shall request the social security agency to which the social insurance premiums are paid to confirm that the employer has fully paid unemployment insurance premiums as prescribed in clause 4 Article 11 hereof. The social security agency shall give such a confirmation within 2 working days after receiving the request of the employer.

2. The employer shall submit the application specified in Article 11 hereof to the Department of Labor, War Invalids and Social Affairs of province where it is headquartered.

3. Within 7 working days after receiving a duly completed application from the employer, the Department of Labor, War Invalids and Social Affairs shall consider granting the support using the Form No. 04a in the Appendix hereto. If the application is accepted, the Department shall send a physical or electronic support decision to the provincial social security agency to transfer



financial support to the employer in order to forward it to the training institution to provide the training. If the application is rejected, the Department of Labor, War Invalids and Social Affairs shall provide explanation in writing.

4. Within 3 working days after receiving the support decision from the Director of Department of Labor, War Invalids and Social Affairs, the provincial social security agency shall transfer a lump-sum financial support to the employer.

5. Within 2 working days after receiving the financial support, the employer shall forward it to the training institution to provide the training following the approved plan.

6. Within 45 days since the end date of training, the employer shall finalize the payment with the training institution in reality and send the performance report to Department of Labor, War Invalids and Social Affairs. Within 5 working days after receiving the performance report from the employer, the Department of Labor, War Invalids and Social Affairs shall issue a decision to withdraw the training funding in excess (if any) to the provincial social security agency and the employer to return the funding the unemployment insurance fund using the Form No. 04b in the Appendix hereto.

## **Chapter IV**

### **ASSISTANCE TO EMPLOYEES ON SUSPENSION OF EMPLOYMENT CONTRACTS, UNPAID LEAVE**

#### **Article 13. Eligible entities and eligibility requirements**

Employees that have worked for enterprises, cooperatives, public sector entities that cover their own recurrent expenditures or investment and recurrent expenditures, people-founded and private preschools, kindergartens, primary schools, junior high schools, high schools and vocational schools (enterprises, cooperatives, public sector entities, education institutions) that temporarily cease operations at the request of competent authorities for the prevention and control of the COVID-19 pandemic will be entitled to financial support if they meet all eligibility requirements below:

1. Their period of suspension of employment contracts or unpaid leave within the term of the employment contracts is from 15 consecutive days or more from May 1, 2021 to the end of December 31, 2021, with a start date of suspension of employment contracts or unpaid leave between May 1, 2021 and December 31, 2021.

2. They have contributed to compulsory social insurance up to the month preceding the time of suspension of employment contracts or unpaid leave.

#### **Article 14. Amounts and method of support**



1. Amounts:

a) VND 1,855,000 per person applicable to employees on suspension of employment contracts or unpaid leave for 15 consecutive days or more but less than 1 month (30 days).

b) VND 3,710,000 per person applicable to employees on suspension of employment contracts or unpaid leave for 1 month (30 days) or more.

2. Pregnant employees are supported with an extra amount of VND 1,000,000 per person; those who are raising biological or adoptive children or taking care of children under 6 years old on behalf of their parents are supported with an extra amount of VND 1,000,000 per child under 6 years old, and either mother or father or caregiver is supported.

3. Method of support: A lump-sum support to employees.

**Article 15. Application**

1. A copy of an agreement on suspension of employment contract or unpaid leave.

2. A list of employees confirmed by the social security agency using the Form No. 05 in the Appendix hereto.

3. A certified copy or a copy with original for comparison of one of the following: Proof of pregnancy; birth certificate or certificate of live birth of the child; adoption certificate; decision on raising and taking care of children of the competent authority issued to the entities prescribed in clause 2 Article 14 hereof.

**Article 16. Procedures**

1. The enterprise, cooperative, public sector entity, or education institution shall request the social security agency to confirm the employees who have contributed to social insurance fund. The social security agency shall give such a confirmation within 2 working days after receiving the request of the employer.

2. The enterprise, cooperative, public sector entity, or education institution shall send the application prescribed in Article 15 hereof to the People's Committee of district where it is headquartered. The deadline for application submission is January 31, 2022.

3. Within 2 working days after receiving a duly complete application, the People's Committee of district shall appraise it and forward it to the People's Committee of province.

4. Within 2 working days after receiving a duly complete application, the People's Committee of province shall issue a decision on approval for the list and amounts of financial supports; and



direct the financial supports. If the application is rejected, the People's Committee of province shall provide explanation in writing.

## **Chapter V**

### **ASSISTANCE TO FURLOUGHED EMPLOYEES**

#### **Article 17. Eligible entities and eligibility requirements**

The employees are given financial supports if they meet all the eligibility requirements below:

1. They have worked under an employment contract and have been put on furlough under Clause 3, Article 99 of the Labor Code and are subject to quarantine or in a locked down area as required by the competent authority for 14 days or more during the period from May 1, 2021 to the end of December 31, 2021.
2. They have contributed to compulsory social insurance up to the month preceding the furlough time as prescribed in clause 3 Article 99 of the Labor Code.

#### **Article 18. Amounts and method of support**

1. Amounts: VND 1,000,000/person.
2. Pregnant employees are supported with an extra amount of VND 1,000,000 per person; those who are raising biological or adoptive children or taking care of children under 6 years old on behalf of their parents are supported with an extra amount of VND 1,000,000 per child under 6 years old, and either mother or father or caregiver is supported.
3. Method of support: A lump-sum support to employees.

#### **Article 19. Application**

1. A copy of the quarantine order issued by the competent authority for prevention and control of COVID-19 pandemic from May 1, 2021 to December 31, 2021.
2. A list of employees confirmed by the social security agency using the Form No. 06 in the Appendix hereto.
3. A certified copy or a copy with original for comparison of one of the following: Proof of pregnancy; birth certificate or certificate of live birth of the child; adoption certificate; decision on raising and taking care of children of the competent authority issued to the entities prescribed in clause 2 Article 18 hereof.

#### **Article 20. Procedures**





1. The employer shall request the social security agency to confirm the employees who have contributed to social insurance fund. The social security agency shall give such a confirmation within 2 working days after receiving the request of the employer.
2. The employer shall send the application prescribed in Article 19 hereof to the People's Committee of district where it is headquartered. The deadline for application submission is January 31, 2022.
3. Within 2 working days after receiving a duly complete application, the People's Committee of district shall appraise it and forward it to the People's Committee of province.
4. Within 2 working days after receiving a duly complete application, the People's Committee of province shall issue a decision on approval for the list and amounts of financial supports; and direct the financial supports. If the application is rejected, the People's Committee of province shall provide explanation in writing.
5. Within 2 working days after receiving the financial supports from the People's Committee of province, the employer shall give the financial supports to the employees.

## **Chapter VI**

### **SUPPORTING WORKERS SUBJECT TO TERMINATION OF EMPLOYMENT CONTRACT BUT INELIGIBLE FOR UNEMPLOYMENT BENEFIT**

#### **Article 21. Eligible entities and eligibility requirements**

Employees that have worked for enterprises, cooperatives, public sector entities that cover their own recurrent expenditures or investment and recurrent expenditures, people-founded and private preschools, kindergartens, primary schools, junior high schools, high schools and vocational schools which temporarily cease operations at the request of competent authorities for the prevention and control of the COVID-19 pandemic from May 1, 2021 to the end of December 31, 2021 will be entitled to a support if they meet all eligibility requirements below:

1. They have contributed to compulsory social insurance up to the month preceding the time of suspension of employment contracts.
2. Their employment contract is terminated in the period from May 1, 2021 to December 30, 2021 inclusive but they are ineligible for unemployment benefit, except for the following cases:
  - a) The employee unilaterally terminates the employment contract against the law.
  - b) The employee is on monthly pension or work-capacity loss allowance.

#### **Article 22. Amounts and method of support**



1. Amount: VND 3,710,000/person.
2. Pregnant employees are supported with an extra amount of VND 1,000,000 per person; those who are raising biological or adoptive children or taking care of children under 6 years old on behalf of their parents are supported with an extra amount of VND 1,000,000 per child under 6 years old, and either mother or father or caregiver is supported.
3. Method of support: A lump-sum support to employees.

### **Article 23. Application**

1. Application form No. 07 in the Appendix hereto.
2. A certified copy or a copy with original for comparison of one of the following:
  - a) The expired employment contract or document certifying that the job under the employment contract has been completed.
  - b) Decision on resignation acceptance.
  - c) Notice or agreement on termination of employment contract.
3. Copy of the social insurance book or document of the social security agency confirming the contribution to compulsory social insurance and unemployment insurance.
4. A certified copy or a copy with original for comparison of one of the following: Proof of pregnancy; birth certificate or certificate of live birth of the child; adoption certificate; decision on raising and taking care of children of the competent authority issued to the entities prescribed in clause 2 Article 22 hereof.

### **Article 24. Procedures**

1. The employee seeking a financial support shall send an application to the Employment Service Center affiliated to Department of Labor, War Invalids and Social Affairs where the employee will terminate the employment contract. The deadline for application submission is January 31, 2022.
2. Before the 5<sup>th</sup> and 20<sup>th</sup> every month, the Employment Service Center shall review and send a consolidated list of eligible employees to Department of Labor, War Invalids and Social Affairs.
3. Within 2 working days after receiving the list, Department of Labor, War Invalids and Social Affairs shall appraise and forward it to the People's Committee of province.



4. The People's Committee of province shall approve the list of employees to be supported; and direct to give financial supports within 3 working days. If the application is rejected, the People's Committee of province shall provide explanation in writing.

## **Chapter VII**

### **SUPPORT FOR CHILDREN AND PEOPLE TREATED FOR COVID-19 OR UNDER QUARANTINE**

#### **Article 25. Eligible entities**

Children (under 16 years of age as prescribed in the Children Law) and people treated for COVID-19 (F0) or people under quarantine for COVID- 19 prevention and control (F1) under a decision of the competent authority.

#### **Article 26. Amounts and duration of support**

1. Food allowance of VND 80,000/person/day will be given to people who need to be treated for COVID-19 (F0), from April 27, 2021 to December 31, 2021, with the support duration varying depending on the actual treatment time but up to 45 days.

2. Food allowance of VND 80,000/person/day will be given to people who are put under quarantine (F1) under a decision of the competent authority, from April 27, 2021 to December 31, 2021, with the support duration of up to 21 days.

3. As for children treated for COVID-19 or under quarantine:

a) An extra lump-sum amount of VND 1,000,000 will be given to each child.

b) The state budget shall cover the costs uncovered by the health insurance and healthcare costs for children without health insurance cards.

#### **Article 27. Application and procedures**

1. An application for support for F0 individuals receiving treatment at health facilities includes:

a) A list of F0 individuals eligible for the support policy, using Form No. 8a issued herewith.

b) Covid-free discharge certificate of the health facility as prescribed by law.

c) A copy of one of the following: Certificate of live birth, birth certificate, passport, identity card, citizen identity card, health insurance card.

2. An application for support for F1 individuals under quarantine at quarantine facilities includes:



a) A list of F1 individuals eligible for the support policy, using Form No. 8a issued herewith.

b) The quarantine decision of the competent authority.

c) A copy of one of the following: Certificate of live birth, birth certificate, passport, identity card, citizen identity card, health insurance card.

3. An application for support for F0 discharged from the health facility before the effective date of this Decision:

a) Hospital discharge certificate.

b) Receipt of payment for meals at the treated health facility.

c) A copy of one of the following: Certificate of live birth, birth certificate, passport, identity card, citizen identity card, health insurance card.

4. An application for support for F1 discharged from the quarantine facility before the effective date of this Decision or under home quarantine includes:

a) Decision on quarantine at quarantine facility or home quarantine of the competent authority.

b) Certificate of quarantine completion.

c) A copy of one of the following: Certificate of live birth, birth certificate, passport, identity card, citizen identity card, health insurance card.

d) Receipt of payment for meals at the quarantine facility.

5. Procedures:

a) For cases being treated or quarantined at health facilities or quarantine facilities: The health facility and quarantine facility shall, based on the applications specified in Clauses 1 and 2 of this Article, make lists (form No. 08a, 8b in the Appendix hereto) of F0 and F1 individuals eligible for the support policy and send it to the Provincial People's Committee. The deadline for application submission is March 31, 2022.

b) As for F0, F1 individuals who have finished treatment and quarantine at the health facility or at home: Parents or legal guardians of children, F0, F1 individuals shall send applications prescribed in Clauses 3 and 4 of this Article to the People's Committee of the commune where they reside. The deadline for application submission is January 31, 2022.



Before the 5th and 20th of every month, the People's Committee of commune shall consolidate and make lists (Forms 8a and 8b in the Appendix hereto) of F0 and F1 individuals eligible for the support policy, to the People's Committee of district.

Within 2 working days, the People's Committee of district shall send a consolidated list to the President of the People's Committee of province.

c) Within 02 working days from the date of receipt of complete dossiers from health facilities, quarantine facilities and the People's Committee of districts, the People's Committee of province shall approve the list and direct to give the support. If the application is rejected, the People's Committee of province shall provide explanation in writing.

6. Health facilities, quarantine facilities, the People's Committees of communes shall give full supports to F0, F1 individuals, children under treatment and quarantine according to the list approved by the People's Committee of province (Form 8c in the Appendix hereto).

## **Chapter VIII**

### **SUPPORT FOR PUBLIC EMPLOYEES ENGAGED IN ART PERFORMANCE AND EMPLOYEES BEING TOUR GUIDES**

#### **Section 1. SUPPORT FOR PUBLIC EMPLOYEES ENGAGED IN ART PERFORMANCE**

##### **Article 28. Eligible entities and eligibility requirements**

A public employee engaged in art performance will be given a financial support if he/she meets all eligibility requirements below:

1. He/she is an art director, actor, painter holding the class IV professional title.
2. He/she has worked for a public sector entity engaged in performing arts (excluding art units of the armed forces) and has to stop performing arts for 15 days or more from May 1, 2021 to the end of December 31, 202 by the order of the competent authority for prevention and control of COVID-19 pandemic.

##### **Article 29. Amount and method of support**

1. Amount: VND 3,710,000/person.
2. Method of support: A lump-sum support to employees.

##### **Article 30. Application and procedures**



1. The public sector entity engaged in art performance (including entities affiliated to central agencies) shall make a list of eligible public employees engaged in art performance as prescribed in Article 28 hereof (Form No. 09 in the Appendix hereto) and send it to the Department of Culture, Sports and Tourism/Department of Culture and Sports/Department of Culture, Information, Sports and Tourism where the head office is located (hereinafter referred to as provincial culture authority). The deadline for application submission is January 31, 2022.
2. Within 3 working days after receiving the list from the public sector entity engaged in art performance, the provincial culture authority shall consolidate, appraise, and submit it to the People's Committee of province.
3. Within 2 working days after receiving the list from the provincial culture authority, the People's Committee of province shall issue a decision on approval for the list and amounts of financial supports; and direct the financial supports. If the application is rejected, the People's Committee of province shall provide explanation in writing.

## **Section 2. SUPPORT FOR TOUR GUIDES**

### **Article 31. Eligible entities and eligibility requirements**

A tour guide will be given a financial support if he/she meets all eligibility requirements below:

1. He/she obtains a tour guide's card as prescribed in the Law on Tourism.
2. He/she has an employment contract with a tour operator or a tourist guide service provider, or is a member of a tour guide socio-professional organization if he/she is an international or domestic tour guide; or obtain an assignment made by the managerial corporate or individual of a tourist resort or tourist attraction if he/she is an on-site tour guide.

### **Article 32. Amount and method of support**

1. Amount: VND 3,710,000/person.
2. Method of support: A lump-sum support to employees.

### **Article 33. Application**

1. Application form No. 10 in the Appendix hereto.
2. A certified copy or a copy with original for comparison of one of the following:
  - a) A copy of the employment contract with a tour operator or a tourist guide service provider, effective from January 1, 2020 to the date of application submission.



b) The membership card of the tour guide socio-professional organization.

### **Article 34. Procedures**

1. The tour guide seeking a financial support shall send an application to the Department of Tourism/Department of Culture, Sports and Tourism/Department of Culture, Information, Sports and Tourism (hereinafter referred to as provincial tourism authority) which issued the tour guide's card to the tour guide. The deadline for application submission is January 31, 2022.

2. Within 2 working days after receiving a duly completed application, the provincial tourism authority shall appraise and send a list of eligible tour guides to the People's Committee of province for decision.

3. Within 2 working days after receiving the list from the provincial tourism authority, the People's Committee of province shall issue a decision on approval for the list and amounts of financial supports; and direct the financial supports. If the application is rejected, the People's Committee of province shall provide explanation in writing.

## **Chapter IX**

### **SUPPORT FOR HOUSEHOLD BUSINESSES**

#### **Article 35. Eligible entities and eligibility requirements**

A household business will be given a financial support if it meets all eligibility requirements below:

1. It has registered business and taxes.
2. It has to suspend operation for 15 consecutive days or more during the period from May 1, 2021 to December 31, 2021 by order of the competent authority to prevent and control the COVID-19 pandemic.

#### **Article 36. Amount and method of support**

1. Amount: VND 3,000,000/household.
2. Method of support: A lump-sum support to the household business.

#### **Article 37. Application and procedures**

1. The household business shall send an application using form No. 11 in the Appendix hereto to the People's Committee of commune where the place of business is located. The deadline for application submission is January 31, 2022.



2. Within 3 working days, the People's Committee of commune shall certify the business suspension of the household business; post it up; consolidate and send a report to the Sub-department of Taxation.
3. Within 2 working days, the Sub-department of Taxation shall take charge and cooperate with relevant agencies in appraisal and send it to the People Committee of district for consolidation.
4. Within 2 working days, the People's Committee of district shall review, consolidate, and submit the list to the People's Committee of province.
5. Within 2 working days, the People's Committee of province shall issue a decision on approval for the list and amounts of financial supports; and direct the financial supports. If the application is rejected, the People's Committee of province shall provide explanation in writing.

## **Chapter X**

### **LOAN POLICY FOR EMPLOYERS TO PAY FURLOUGH WAGES, WAGES FOR PRODUCTION RECOVERY**

#### **Article 38. Loan eligibility requirements**

1. An employer is entitled to borrow a loan to pay furlough wages if it meets all eligibility requirements below:
  - a) Its employees who have contributed to compulsory social insurance until the month preceding the furlough time have been put on furlough for 15 consecutive days or more as prescribed in Clause 3, Article 99 of the Labor Code, from May 1, 2021 to the end of March 31, 2022.
  - b) It has no bad debt at any credit institution and foreign bank branch at the time of applying for a loan.
2. An employer is entitled to borrow a loan to pay wages for production recovery if it meets all eligibility requirements below:
  - a) Regarding the employer which has to suspend operation during the period from May 1, 2021 to March 31, 2022 by order of the competent authority to prevent and control the COVID-19 pandemic.
    - It has to suspend operation during the period from May 1, 2021 to March 31, 2022 by order of the competent authority to prevent and control the COVID-19 pandemic.
    - Its employees have contributed to compulsory social insurance until the time of applying for the loan.





- It has a production/business recovery plan.

- It has no bad debt at any credit institution and foreign bank branch at the time of applying for the loan.

b) Regarding the employer in the field of transportation, aviation, tourism, accommodation services, Vietnamese guest worker program

- Its employees have contributed to compulsory social insurance until the time of applying for the loan.

- It has a production/business recovery plan.

- It has no bad debt at any credit institution and foreign bank branch, and has completed the tax finalization in 2020 at the time of applying for the loan.

### **Article 39. Loan amounts, loan terms, and disbursement period**

1. Loan to pay furlough wages: The maximum loan amount is equal to the regional minimum wage for the number of employees according to the actual payment period of furlough wages but not exceeding 03 months; the loan term is less than 12 months.

2. Loan to pay wages for production recovery: The maximum loan is equal to the regional minimum wage for the employees under employment contracts. The support duration is up to 3 months; the loan term is less than 12 months.

3. The disbursement of the Bank for Social Policies to the employers for May, June and July of 2021 is made once; the disbursement period is until the end of April 5, 2022 or when VND 7,500 billion refinanced by the State Bank of Vietnam is fully reimbursed, whichever comes first.

### **Article 40. Application and procedures**

1. An application for loan includes:

a) Application form No. 12a, 12b, 12c in the Appendix hereto.

b) A list of employees on social insurance using the Form No. 13a, 13b, 13c in the Appendix hereto.

c) A certified copy or a copy with original for comparison of one of the following: Certificate of business registration/Certificate of registration of cooperatives/business households; establishment decision issued by a competent authority (if any); business license/operation license/practice certificate (for conditional business lines or prescribed by law); investment license/investment certificate (for enterprises established by foreign investors).



d) Power of attorney (if any).

dd) A copy of the document stating that the employer must suspend operation at the request of a competent authority to prevent and control the COVID-19 pandemic from May 1, 2021 to the end of March 31, 2022 (for loans to pay wages for production and business recovery).

e) A plan for production/business recovery for the entities prescribed in clause 2 Article 38 of this Decision.

g) A copy of the tax authority's notice of the 2020 corporate income tax finalization for the employer specified at Point b, Clause 2, Article 38 of this Decision.

2. The employer shall, on their own, declare, make a list, and take legal responsibility for the accuracy and truthfulness of the number of furloughed employees, employees under employment contracts on compulsory social insurance; production/business recovery, wages paid to employees; repay the loan in full and on time to the Bank for Social Policies and meet the loan requirements as prescribed in Article 38 of this Decision.

3. The employer shall request the social security agency to confirm the list of employees who have contributed to social insurance fund. The social security agency shall give such a confirmation within 2 working days after receiving the request of the employer as a basis for the Bank for Social Policies to give the loan.

4. The employer shall send the loan application to the Bank for Social Policies where the head office or branch, representative office, business location or residence of the business household or individual is located. The deadline for the loan application is no later than the end of March 25, 2022.

5. Within 04 working days from the date of receipt of the employer's complete loan application, the Bank for Social Policies shall approve the loan. In case the loan application is rejected, a written notice clearly stating the reason shall be sent to the employer.

6. Within 03 working days from the date of receiving the refinancing, the Bank for Social Policies will disburse it to the employer.

#### **Article 41. Loan sources, administration cost**

1. The source of funds for the Social Policy Bank to provide loans to employers according to the provisions of this Decision is a refinanced loan of up to VND 7,500 billion, without collateral, with an interest rate of 0% /year from the State Bank of Vietnam. The deadline for the State bank of Vietnam to disburse the refinancing is March 31, 2022 or the date on which the refinancing amount is fully disbursed, whichever comes first.



2. The State budget shall grant the fund to cover the administration costs from development investment expenditures to the Bank for Social Policies at the rate of 1%/year on the actual disbursed debt balance according to the provisions of this Decision.

#### **Article 42. Transfer of overdue debts and handling of loan risks at the Bank for Social Policies**

1. By the due date, if the employer fails to repay the loan or the employer breaches the signed credit agreement, the Bank for Social Policies shall convert the entire remaining balance of the loan to overdue debt and apply an interest rate on overdue debt of 12% per year. The overdue interest to be recovered shall be deducted from administration cost of the Bank for Social Policies, which is allocated annually by the state budget.

2. After 03 years from the date on which the employer's loan is transferred to overdue debt, after the Bank for Social Policies takes all reasonable measures but the debt cannot be recovered and the employer defaults on the loan due to the reasons specified in the regulation on risk handling of the Bank for Social Policies; the Bank for Social Policies shall consolidate and compile a risk treatment dossier according to the guidance and report to the State Bank of Vietnam.

3. The State Bank of Vietnam shall take charge and cooperate with ministries, agencies, local governments in consolidating and handling the risks.

4. In case the Bank for Social Policies may recover a debt which has been written off, the recovered amount shall be deducted from the administration cost of the Bank for Social Policies, which is allocated annually by the state budget.

#### **Article 43. Handling of risks of refinancing debts at the State Bank of Vietnam**

The State Bank of Vietnam decided to handle the risk of refinancing loans of the Bank for Social Policies according to Point b, Clause 5, Section III of Resolution No. [68/NQ-CP](#) dated July 1, 2021 of the Government.

### **Chapter XI**

#### **IMPLEMENTATION**

#### **Article 44. Implementation**

1. Ministers of: Labor, War Invalids and Social Affairs, Finance, Planning and Investment, Culture, Sports and Tourism, Governor of the State Bank of Vietnam and Ministers, Heads of ministerial-level agencies and governmental agencies to develop plans and coordinate in organizing the implementation of this Decision according to their functions and tasks; in case of ultra vires, they shall report to the Prime Minister for consideration and decision.



2. The Ministry of Labor, War Invalids and Social Affairs shall take charge and coordinate with the Government Office and ministries, branches and local governments in, developing, implementing and providing online public services on the National Public Service Portal; monitoring, guiding, consolidating, and updating reports on the results of the implementation of support for subjects under this Decision, connecting, and providing reporting data with the Government's information and reporting system.

3. The Presidents of the People's Committees of the provinces and centrally affiliated cities are responsible for organizing the implementation to ensure publicity, transparency and compliance with regulations.

4. On the 25th of each month, the Vietnam Social Security, the Bank for Social Policies, the People's Committees of the provinces and centrally-affiliated cities shall report on the implementation results to the Ministry of Labor, War Invalids and Social Affairs, Ministry of Finance, Ministry of Planning and Investment, State Bank of Vietnam to consolidate and report to the Government according to regulations.

5. Request the Central Committee of the Vietnamese Fatherland Front, the Vietnam General Confederation of Labor and socio-political mass organizations to participate in the dissemination, coordination, and supervision of the implementation of the Resolution.

6. The implementation of support policies in this Decision must comply with the provisions of Point 2, Section I of Resolution No. [68/NQ-CP](#) dated July 1, 2021 of the Government. An entity who is concurrently eligible for the support policy specified in this Decision and support policy according to local regulations shall only be entitled to the highest support policy.

#### **Article 45. Actions against violations**

Agencies, organizations, and individuals that take advantage of the policies specified in this Decision to make personal profit or violate the law must, depending on the nature and seriousness of their violations, pay compensation, be disciplined, and be sanctioned for their violations. administrative violations or be prosecuted for penal liability in accordance with law.

#### **Article 46. Entry in force**

1. This Decision comes into force as of the date of signing.

2. Ministers, Heads of Ministerial-level agencies, Heads of Governmental agencies, Presidents of People's Committees of centrally-affiliated cities and provinces, heads of related agencies, units and organizations related to support activities for employees and employers facing difficulties due to COVID-19 shall implement this Decision./.



**PP. PP.  
PRIME MINISTER  
DEPUTY PRIME MINISTER**

**Le Minh Khai**

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