

**THE GOVERNMENT**

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No. 68/NQ-CP

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

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*Hanoi, July 1, 2021*

**RESOLUTION**

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

**THE GOVERNMENT**

*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;*

*Pursuant to Decree No. 138/2016/ND-CP dated October 1, 2016 of the Government on promulgation of Working Regulations of the Government;*

*Based on the opinion of the Politburo on a number of policies to support employees and employers facing difficulties due to the COVID-19 pandemic in Document No. 1133-CV/VPTW dated June 25, 2021 of the Party Central Committee;*

*Pursuant to Resolution No. 66-NQ/CP dated July 1, 2021 in the seminar on law-making of the Government on the June 2021;*

*At the request of the Minister of Labor, War Invalids and Social Affairs in Report No. 34/TTr-LDTBXH dated June 2, 2021 and Report No. 45/TTr-LDTBXH dated June 28, 2021.*

**HEREBY RESOLVES:**

In response to the complex situation caused by the COVID-19 pandemic, which has had a substantial impact on production, business, and people's lives, the Government has decided to put in place a variety of regulations to assist employees and employers affected by the COVID-19 pandemic as follows:

**I. OBJECTIVES, PRINCIPLES**

1. Objectives



Support for employees and employers facing difficulties as a result of the COVID-19 pandemic, contribute to the recovery of production and business, mitigate the negative effects of the pandemic, and stabilize production, business, and guarantee employees' life and safety.

## 2. Principles

a) Ensure timely support, eligible entities, openness and transparency to the public, eliminate policy abuse and self-seeking.

b) Create criteria and circumstances that enable employees and employers to easily access policies.

c) Ascertain the feasibility and efficacy of policies and resources for implementation. In a support policy, each entity is only allowed to claim once. Employees who are entitled to a lump-sum monetary support (except for those who are entitled to additional policies specified at Points 7, 8, Section II of this Resolution) are only eligible for solely one category of support; those who voluntarily waive the support will not be eligible for any assistance.

d) Encourage all levels, branches, and local governments to take the initiative, based on specific circumstances, to deploy objectives, principles, and promptly support policies in a flexible manner.

dd) State budget support shall be allocated as follows:

Provinces and cities with a revenue distribution percentage to the central budget of more than 60% are self-financed to offer budget support.

The central budget shall support the remaining provinces and cities on the following principles:

- 80% of the actual expenditure as prescribed in this Resolution for the mountainous provinces and the Central Highlands.

- 60% of the actual expenditure as prescribed in this Resolution for the remaining provinces that have not yet balanced their budgets (besides the mountainous provinces, the Central Highlands).

- 40% of the actual expenditure as prescribed in this Resolution for the provinces and cities that have remaining revenue distribution percentage to the central budget.

The provinces and centrally-affiliated cities actively use 50% of the local budget reserve (including the three levels of province, district and commune) and 70% of the local financial reserve fund, salary reform balance to follow the principles and provide categories of support specified in this Resolution.

## II. CATEGORIES OF SUPPORT



### 1. Reduction in insurance premiums for occupational accidents and diseases

Employers are entitled to a premium rate of 0% of the salary fund as the basis for paying social insurance premiums to the Insurance Fund for Occupational Accidents and Diseases for 12 months (from July 1, 2021 to June 30, 2022) for employees eligible for occupational accident and disease insurance (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 employer 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.

### 2. Suspension of contributions to the retirement and survivorship fund

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 compared to April 2021 (including the employees on furlough, suspension of employment contracts, and unpaid leave), the employees and the employers are entitled to a 6-month suspension of payment to the retirement and survivorship fund from the date of application submission. 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 of the Government, if the applicant is still qualified, the application will be approved as long as the suspension period does not exceed 12 months.

### 3. Job retention training programs for employees

Employers are entitled to a financial support from the unemployment insurance fund for training, retraining and skill enhancement if they have fully paid unemployment insurance premiums for employees for full 12 months or more at the time of requesting support; they change the technological structure as prescribed in Clause 1, Article 42 of the Labor Code; their 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; and they have a plan, or cooperate with a vocational education institution in developing a plan, for training, retraining and skill enhancement in order to secure the jobs for employees as prescribed. The maximum monthly assistance is 1,500,000 VND per employee, with a maximum support term of six months. Applications for support are submitted from July 1, 2021 to the end of June 30, 2022.

### 4. Assistance to employees on suspension of employment contracts, unpaid leave

Employees will be entitled to a lump-sum support if they 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 that temporarily cease operations at the request of competent authorities for the prevention and control of the COVID-19 pandemic and



their period of suspension of employment contracts or unpaid leave is from 15 consecutive days or more from May 1, 2021 to the end of December 31, 2021, with a start date between May 1, 2021 and December 31, 2021; and they have contributed to compulsory social insurance up to the time of suspension of employment contracts or unpaid leave as follows: The rate is VND 1,855,000 per person for 15 consecutive days or more but less than 1 month, and VND 3,710,000 per person for 1 month or more.

#### 5. Assistance to furloughed employees

Employees will be entitled to a lump-sum support if they have worked under an employment contract and has been put on furlough under Clause 3, Article 99 of the Labor Code and have been quarantined 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; and they have contributed to compulsory social insurance up to the time of furlough.

#### 6. Assistance to employees with terminated employment contracts

Employees will be entitled to a lump-sum support of VND 3,710,000 per person if they 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 that temporarily cease operations at the request of competent authorities for the prevention and control of the COVID-19 pandemic and their employment contracts have been terminated from May 1, 2021 to the end of December 31, 2021, with a start date between May 1, 2021 and December 31, 2021; and they have contributed to compulsory social insurance but are not eligible for unemployment benefits.

#### 7. Supplemental policy and policy for children

a) Pregnant employees at Points 4, 5, 6, Section II are supported with an extra amount of VND 1,000,000 per person; those who are raising children or taking care of children under 6 years old are supported with an extra amount VND 1,000,000 per child under 6 years old, with either mother or father is supported.

b) Children receiving treatment due to COVID-19 infection or subject to medical isolation under a decision of a competent authority may have the treatment and food costs covered by the state budget as prescribed at Point 8, Section II of this Resolution; and receive an extra amount of VND 1,000,000 per child from the state budget during the treatment and isolation period from April 27, 2021 to the end of December 31, 2021.

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



Food allowance of VND 80,000 /person/day will be given to people who have to undergo medical isolation (F1) under a decision of a competent authority, from April 27, 2021 to December 31, 2021, with the support term of up to 21 days.

9. A lump-sum support of VND 3,710,000 per person will be given to art directors, actors, painters holding class IV professional titles in public sector entities engaged in performing arts (excluding art units of the armed forces) who have to stop performing arts for 15 days or more to prevent and control the COVID-19 pandemic from May 1, 2021 to the end of December 31, 2021.

A lump-sum support of VND 3,710,000 per person will be given to tour guides holding tourist guide cards affected by the COVID-19 pandemic during the period from May 1, 2021 to the end of December 31, 2021.

#### 10. Assistance to household businesses

A lump-sum support of VND 3,000,000 per household business will be given to household businesses which have registered business and taxes and have to cease operations for 15 consecutive days or more during the period from May 1, 2021 to December 31, 2021 at the request of the competent authority to prevent and control the COVID-19 pandemic.

#### 11. Loan policy to pay furlough wages, wages for production recovery

a) Loan to pay furlough wages: The employer is entitled to borrow a loan from the Bank for Social Policies at the interest rate of 0% and is not required to furnish a loan security to pay furlough wages to the employees who have contributed to compulsory social insurance and 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. The employer must have no bad debt at any credit institution and foreign bank branch at the time of applying for a loan. 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.

b) Loan to pay wages for production recovery: The employer is entitled to borrow a loan from the Bank for Social Policies at the interest rate of 0% and is not required to furnish a loan security to pay wages to the employees who have worked under employment contracts and have contributed to compulsory social insurance if it resumes the business after suspending operations at the request of the competent authority to prevent and control the COVID-19 pandemic, from May 1, 2021 to the end of March 31, 2022 and its line of business is in the field of transportation, aviation, tourism, accommodation services, sending Vietnamese workers to work abroad under a contract from May 1, 2021 to the end of March 31, 2021. The employer must have no bad debt at any credit institution and foreign bank branch at the time of applying for a loan. The maximum loan amount is equal to the regional minimum wage for the number of employees under



employment contracts according to the actual payment period of wages but not exceeding 03 months. The loan term is less than 12 months.

12. As for employees without an employment contract (self-employed) and some other specific entities:

The provinces and cities shall, based on the specific circumstances and budget capacity, develop criteria, determine the beneficiaries and the support amounts, but the support rate is not less than VND 1,500,000 per person per time or VND 50,000 per person per day based on the actual number of days of suspension at the request of the provinces and cities.

### **III. IMPLEMENTATION**

1. Ministry of Labor, War Invalids and Social Affairs:

- a) Take charge and cooperate with relevant agencies in requesting the Prime Minister to issue a Decision to perform the tasks as prescribed in Section II of this Resolution under the simplified procedures.
- b) Take charge and cooperate with relevant agencies in inspecting and urging the implementation of the Resolution, and promptly propose the Government and the Prime Minister solutions to resolve arising difficulties and problems.
- c) Adjust the funding to support food allowance for children undergoing treatment due to COVID-19 infection or medical isolation at the request of competent authorities from the Child Protection Fund to supporting children in special circumstances according to the content agreed with the sponsor.

2. Ministry of Finance:

- a) Ensure the state budget is available to carry out the policies outlined in this Resolution.
- b) Provide timely financing from the central budget for each province, and send periodic reports to the Prime Minister on implementation results, in accordance with the Resolution, relevant laws and regulations, and actual expenditures of the provinces (as certified by the State Treasury).

3. Ministry of Culture, Sports and Tourism:

Guide the implementation of support policies according to Point 9, Section II of this Resolution.

4. Ministry of Planning and Investment:



Report to the competent authorities to allocate full capital from the public investment plan to provide management fees for the Bank for Social Policies to implement the task of lending loans to the employer to pay wages to employees according to actual disbursement.

5. State Bank of Vietnam:

a) Take charge and coordinate with the Ministry of Labor, War Invalids and Social Affairs, the Ministry of Finance, the Ministry of Planning and Investment, Vietnam Social Insurance and relevant agencies in promulgating a circular on guidelines for simplified procedures and refinancing the Bank for Social Policies up to VND 7,500 billion with interest rate of 0% per year, with the refinancing term less than 12 months and no collateral required in order for the employers specified at Point 11, Section II of this Resolution to pay wages to employees. The deadline for disbursement of refinancing is March 31, 2022 or the date on which the refinancing amount is fully disbursed, whichever comes first.

b) It is allowed to use the loan loss reserves set aside from the difference between revenues and expenditures of the State Bank of Vietnam to deal with the refinancing debts specified in this Resolution that are overdue for 03 years or more.

6. The Bank for Social Policies shall guide and initiate the lending policy under the provisions of Point 11 Section II of this Resolution.

7. Vietnam Social Insurance shall implement policies within the scope of responsibilities specified in this Resolution.

8. The People's Committees of provinces and central-affiliated cities:

a) Actively use local resources and direct the implementation of policies specified in Section II of the Resolution; report on the implementation results according to the support schedule and send it to the Ministry of Finance for consolidation and submission to competent authorities for support.

b) Determine and approve the list of policy beneficiaries specified at Points 4, 5, 6, 7, 8, 9, 10, Section II of this Resolution; implement the policies in a timely, effective, and public manner, with eligible entities and eliminating policy abuse and self-seeking.

c) Issue support policies as prescribed at Point 12, Section II of this Resolution from the local budget and other lawful mobilized sources based on the actual circumstances of the local governments.

9. The Ministry of Information and Communications shall take charge and coordinate with Central Propaganda Department of the Communist Party, other ministries, central and local agencies, and news agencies and press in organizing the dissemination of this Resolution.



10. 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, implementation and supervision of the implementation of the Resolution.

11. Ministers, Heads of Ministerial-level agencies, Heads of Governmental agencies, Presidents of People's Committees of centrally-affiliated cities and provinces shall be held accountable to the Government and the Prime Minister for the implementation of this Resolution and results thereof.

**ON BEHALF OF THE GOVERNMENT PP.  
PRIME MINISTER  
DEPUTY PRIME MINISTER**

**Le Minh Khai**

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