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税務アラート

2023年7月1日より共通最低賃金の引き上げ

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IMPACT THAT
MATTERS
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2023年7月1日より共通最低賃金の引き上げ

2023年5月14日、政府は公務員、公務員、軍隊の最低給与を規制する政令第24/2023/ND-CP(以下「政令第24号」)を公布しました。

政令24によると、共通最低給与は月額1,490,000ドンから月額1,800,000ドンに21%引き上げられます。政令第24号は2023年7月1日から施行されます。これは、Covid-19パンデミック以来4年ぶりの増加です。2019年7月1日より、政令38/2019/ND-CPに基づき、現行の1,490,000ドン/月が適用されます。

現行の規制では、強制社会保険(SI)および健康保険(HI)拠出金の月基本収入は、共通最低給与の20倍を上限としているため、共通最低給与の変更により、それに応じてSIおよびHI拠出金の所得ベースが増加し、その詳細は次のとおりです。

単位: VND

強制保険の種類	SI & HI 拠出の月次基本収入	
	2023年1月7日まで	2023年01月07日以降
SI & HI	29,800,000 (20*1,490,000)	36,000,000 (20*1,800,000)

2022年7月1日から施行された政令38/2022/ND-CPに基づき、失業保険(以下「UI」)に適用される現在の所得上限は変更されておらず、現在、地域最低給与の20倍となっています。

推奨事項

企業は、法令24の影響を受ける従業員(月収が29,800,000ドンの従業員)のSIおよびHI拠出金の計算を見直して、規制の遵守を確保することをお勧めします。

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