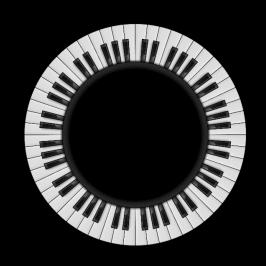
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TAX ALERT

最低賃金に関する政令38 2022年6月



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主要内容

|労働契約に基づいて勤務している従業員に適用される最低賃金について規定する政令38/2022/ND-CP(政令38)は - 2022年6月12日にてベトナム政府によって発行されました。

政令38によると、最低賃金は現行の最低賃金と比べて、平均で約6%(月あたり18万ドン~26万ドン)の引き上げられております。詳細は以下の通りとなります。

地域	現在の最低賃金(VND/月)	政令38による最低賃金(VND/月)	増加額(VND/月)
地域丨	4,420,000	4,680,000	260,000
地域	3,920,000	4,160,000	240,000
地域	3,430,000	3,640,000	210,000
地域 IV	3,070,000	3,250,000	180,000

また、政令38において、地域ごとの**最低時給に関する規制が**初めて規定されております。 地域 | の場合は 22,500 VND/時、地域 || の場合は 20,000 VND/時、地域 |||の場合 は 17,500 VND/時、地域 |\ の場合は 15,600 VND/時となります。

更に、最低賃金が適用される地域の区分につきましても、現在の区分から変更されているところがございます。例えば、ハロン市は地域I(旧地域II)に分類されており、ホアビン(Hoa Binh)、ビン(Vinh)、ビンロン(Vinh Long)、バックリュー(Bac Lieu)の各都市は、地域II(旧地域III)に分類されております。

政令38は2022年7月1日より有効となります。

弊社の推奨事項

企業(特に時給での支払いを設定されている企業)は労働契約、労働協約、及び会社方針の条件を見直し、規制に基づき、各地域に新たに設定される最低賃金を適用する必要があります。

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