



## RIGHTS AND BENEFITS OF EMPLOYERS AND EMPLOYEES AFFECTED BY THE COVID-19 PANDEMIC FROM 01 OCTOBER 2021

On 01 October 2021, the Prime Minister issued Decision 28/2021/QĐ-TTg (“**Decision 28/2021**”) providing policies to support employees and employers affected by the COVID-19 pandemic, financed by the Unemployment Insurance (UI) Fund as follows:

1. **Financial support for employees who become unemployed due to COVID-19**
    - a. Eligible employees:
      - (i) Employees who currently participate in unemployment insurance as of 30 September 2021.
      - (ii) Employees who have stopped participating in UI due to termination of their labor contracts or working contracts in the period from 01 January 2020 to the end of 30 September 2021 with the period of UI participation being reserved.
    - b. Non-eligible employees:
      - (i) Employees who are working at state agencies, political organizations, socio-political organizations, people's armed forces, public non-business units whose expenditures are paid for regularly by the State budget;
      - (ii) Employees who have stopped participating in UI due to termination of their labor contracts or working contracts in
  - the period from 01 January 2020 to the end of 30 September 2021 but have been enjoying monthly pensions; and
  - (iii) Subjects who voluntarily decline to receive support.
  - c. Support level: one-time support in money, specifically:
    - ✓ Under 12 months: VND1,800,000/person;
    - ✓ Full 12 months to less than 60 months: VND2,100,000/person;
    - ✓ Full 60 months to less than 84 months: VND2,400,000/person;
    - ✓ Full 84 months to less than 108 months: VND2,650,000/person;
    - ✓ Full 108 months to less than 132 months: VND2,900,000/person; and
    - ✓ Full 132 months or more: VND3,300,000/person.
2. **Employers are entitled to a reduction of UI contribution rate to 0%**

- a. Eligible subjects: employers who are impacted by the COVID-19 pandemic.
  - b. Non-eligible subjects:
    - (i) State agencies, political organizations, socio-political organizations, people's armed forces, public non-business units whose expenditures are paid for regularly by the State budget;
    - (ii) Subjects who voluntarily decline to receive support.
  - c. Reduction of UI contribution rate: from 1% to 0% of the monthly salary fund of the employees who are participating in unemployment insurance.
  - d. Duration in which the reduction is applied: 12 months, from 01 October 2021 to the end of 30 September 2022.
- Decision 28/2021 will take effect immediately (from 01 October 2021).



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