

HOW FOREIGNERS WORKING IN VIETNAM PAY PERSONAL INCOME TAX?

Contact ESOS for PIT Service.

 **HOTLINE: 0902 818 998**

 Email: contact@esos.vn - Website: www.esos.vn

Foreign employee presents in Vietnam (the present of such individual on Vietnamese territory) including 2 cases:

Not permanent individual

- **Less than 183 days** in calendar year **or 12 consecutive months** from the date that he/she present in Vietnam and
- **NOT have permanent accommodation** in Vietnam (not have permanent resident registration address in accordance with the law on resident or not rent house in Vietnam; if rent house in Vietnam but lease term less than 90 days)

Residence individuals

- **More than 183 days** in calendar year **or within 12 consecutive months** from the first day in Vietnam
- **but HAS permanent accommodation** in Vietnam following the 2 herewith cases:
 - ❖ **Have permanent resident registration address** as per regulation in the law of residence (that mean have registered accommodation and marked on the permanent or temporary residence card that issued by a competent authority of the Police Ministry) or
 - ❖ have **renting house in Vietnam** as per regulation on accommodation/ with the duration of the lease from 90 days or more in the tax year

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For individual **not reside in Vietnam**/
he/she **only** has to pay **Personal
Income Tax for the salary that arise
in Vietnam**/ salary that arise in abroad
will not incur PIT following PIT law.

Tax rate and PIT Settlement Regulation for **Not Permanent Individual**

- Following stipulation in Clause II/ section C of Circular No. 84/2008/TT-BTC then PIT for income from salary/ wage of individual that not reside in Vietnam are **determined by taxable income of salary/ wage multiply with (x) 20% tax rate.**
- For PIT from salary/ wage of non-resident individuals are **not required for tax settlement** (following stipulation in Section D of Circular No. 84/2008/TT-BTC).

For **residence individuals** must pay
Personal Income Tax for their arising
salary in Vietnam and in abroad.

Tax rate and PIT Settlement Regulation for residence individual

- About PIT for income from salary/ wage of residence individuals is calculated following the partial progressive PIT tariff that is stipulated in Clause 4/ Section I/ Part B of Circular No. 84/2008/TT-BTC.

PIT rank	Taxable income/year (million dong)	Taxable income/year (million dong)	PIT tariff (%)
1	to 60	to 5	5
2	over 60 to 120	over 5 to 10	10
3	over 120 to 216	over 10 to 18	15
4	over 216 to 384	over 18 to 32	20
5	over 384 to 624	over 32 to 52	25
6	over 624 to 960	over 52 to 80	30
7	over 960	over 80	35

- For residence individual is foreigner when he/she finish labor contract in Vietnam/ before leaving the country he/she **must make the Tax Settlement with the tax organ**. Other cases are exempt from tax settlement (as defined in Clause 2.3/ Section II/ Part D of Circular No. 84/2008/TT-BTC).

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