



Shape the future
with confidence

People Advisory Services Tax Alert

May 2026

Visit other Alerts [here](#).

Decree 161/2026/ND-CP on statutory base salary from 1 July 2026

On 15 May 2026, the Government issued Decree 161/2026/ND-CP (Decree 161), which sets out the statutory base salary and bonus regime applicable to public officials, civil servants, public employees and members of the armed forces.

Pursuant to Decree No. 161, the statutory base salary is set to increase to VND2,530,000 per month, effective from 1 July 2026. This represents an upward adjustment of VND190,000 per month compared to the current base salary level of VND2,340,000 per month.

Under Decree 161, effective from 1 July 2026, the statutory base salary will be increased by VND190,000 compared to the current level, as outlined below:

Effective date	The statutory base salary	Legal basic
From 1 July 2024 to 30 June 2026	VND2,340,000 per month	Decree 73 ²
From 1 July 2026 onwards	VND2,530,000 per month	Decree 161 ¹

The statutory base salary serves as the basis for determining the caps on contributions and benefit entitlements for social insurance, health insurance, and the trade union fund. Accordingly, this increase is expected to lead to corresponding upward adjustments in these contribution caps and related benefits.

The increase in the statutory base salary may give rise to several notable implications for businesses, including higher labor costs, the need to adjust compensation and benefits frameworks, updates to payroll systems and related compliance processes, etc. Businesses are therefore recommended to proactively review these impacts and implement the necessary changes in a timely manner to ensure full compliance with applicable regulations.

¹ Decree 161/2026/ND-CP issued by Government on 15 May 2026 stipulates the statutory base salary and bonus regime applicable to public officials, civil servants, public employees, and members of the armed forces.

² Decree 73/2024/ND-CP issued by Government on 30 June 2024 stipulates the statutory base salary and bonus regime applicable to public officials, civil servants, public employees, and members of the armed forces.



Shape the future
with confidence

Contacts

Hanoi Office



Huong Vu | General Director
EY Consulting Vietnam Joint Stock Company
huong.vu@vn.ey.com



Trang Pham | Senior Partner, Tax
Ernst & Young Vietnam Limited
trang.pham@vn.ey.com



Huyen Nguyen | Partner, People Advisory Services Tax
EY Consulting Vietnam Joint Stock Company
huyen.thi.nguyen@vn.ey.com

Ho Chi Minh City Office



Robert King | EY Vietnam, Laos, Cambodia Tax Leader
EY Consulting Vietnam Joint Stock Company
robert.m.king@vn.ey.com



Anh Thi Kim Ngo | Partner, People Advisory Services Tax
EY Consulting Vietnam Joint Stock Company
anh.kim.ngo@vn.ey.com

Japanese Business Services (JBS)



Takahisa Onose | EY Vietnam, Laos, Cambodia JBS Leader
Ernst & Young Vietnam Limited
takahisa.onose@vn.ey.com



Takaaki Nishikawa | Director
Ernst & Young Vietnam Limited
takaaki.nishikawa@vn.ey.com

Korean Business Services (KBS)



Binh Thanh Phan | EY Vietnam, Laos, Cambodia KBS Leader
EY Consulting Vietnam Joint Stock Company
binh.thanh.phan@vn.ey.com



Kyung Hoon Han | Director
Ernst & Young Vietnam Limited
kyung.hoon.han@vn.ey.com

Chinese Business Services (CBS)



Truong Duc Le | EY Vietnam, Laos, Cambodia CBS Leader
Ernst & Young Vietnam Limited
truong.duc.le@vn.ey.com



Owen Tsao | Director
Ernst & Young Vietnam Limited
owen.tsao@vn.ey.com



Trinh Kiet Luong | Assistant Director
Ernst & Young Vietnam Limited
trinh.kiet.luong@vn.ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

©2026 EY Consulting Vietnam Joint Stock Company. All Rights Reserved.

APAC No. 16210501

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com/en_vn