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Official Letter No. 915/BNI-QLDN1 regarding the determination of taxable income for personal income tax related to mid-shift meal allowance

On 22 July 2025, Tax Department of Bac Ninh Province issued Official Letter No. 915/BNI-QLDN1 (OL 915), providing guidance on the personal income tax (PIT) policy concerning mid-shift meal allowance, effective 15 June 2025, as follows:

- In cases where the enterprise provides meals or purchases meal vouchers for employees, the mid-shift meal allowance shall not be included in the taxable income for PIT of the employees.
- In cases where the enterprise does not provide meals or not purchase meal vouchers but instead compensates employees with cash, if the cash allowance is in accordance with the provisions of the employment contract, collective labor agreement, or the enterprise's internal regulations, it shall not be included in the taxable income for PIT. However, if the cash allowance exceeds the stipulated amount, the excess portion will be considered taxable income for PIT.

It is recommended to act in accordance with the legal guidelines as well as the actual documentation within your organization to ensure compliance with the regulations.



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