

## Change in the cap amount for personal income tax exemption on mid-shift meal allowance

On 28 April 2025, the Minister of Home Affairs issued Circular 003/2025/TT-BNV (Circular 003), providing guidance on the management of labor, wages, remuneration, and bonuses in state-owned enterprises, in accordance with Decree No. 44/2025/NĐ-CP issued on 28 February 2025 by the Government (Decree 44).

Circular 003 has abolished Circular 26/2016/TT-BLDTBXH (Circular 26) previously issued by the Minister of Labor, Invalids and Social Affairs (now is the Ministry of Home Affairs), which guided the management of labor, wages, and bonuses for employees working in single-member limited liability companies wholly owned by the State.

Along with the abolition of Circular 26, the cap on mid-shift meal allowances for employees, which should not exceed VND730,000/person/month, according to Clause 4, Article 22 of this Circular, is no longer in effect.

Additionally, according to the provisions of Decree 44, the mid-shift meal or quantified meal for employees, management board members, council members, and controllers shall be implemented according to the agreement in the collective labor agreement or the internal regulations of the enterprise as stipulated by the Labor Code.

Decree 44 takes effect from 15 April 2025 and the provisions stipulated in this Decree are to be implemented from 1 January 2025. Meanwhile, Circular 26 remains in effect until 14 June 2025. Therefore, the cap amount for mid-shift meal allowance providing to the applicable subjects in 2025 is as following:

- For the period from 1 January 2025 to 14 June 2025: continue to apply the cap of VND730,000 .
- For the period from 15 June 2025 onwards: pay according to the agreement in the collective labor agreement or the internal regulations of the enterprise as stipulated by the Labor Code.

In the current context, it is recommended exercising caution when applying the cap amount for PIT exemption on mid-shift meal allowance for employees. We will continue monitoring and updating you with the related news in the upcoming tax alerts.



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