


Essential HR Legal Facts 2021

Asia Pacific Region

Australia, China, Hong Kong, India, Indonesia,
Japan, Korea, Singapore, Vietnam





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In emergency times, emergency measures are introduced. This is true of the current COVID-19 pandemic and there have been some consequential amendments to employment laws around the world. However, such measures are changing quickly and we anticipate will only be temporary, so we have not dealt with them all in this guide.

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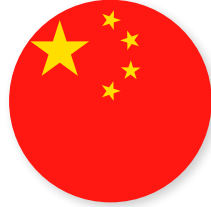
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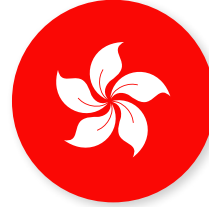
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Australia



China



Hong Kong



India



Indonesia



Japan



**South
Korea**













Singapore



Vietnam



Australia

-  **Qualifying Period of Service/
Compensation Limits**
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Qualifying Period of Service

Unfair dismissal	One year for small businesses (employers with fewer than 15 employees at the time of dismissal, including the employee being dismissed). Six months for all non-small businesses.
Redundancy pay	One year N.B. No redundancy pay entitlement for employees of small business employers, casual employees, fixed-term employees, apprentices, or employees terminated because of serious misconduct.
Discrimination	None – note that discrimination laws vary from state to state.
General protections	None
Breach of contract	None
Underpayment	None

Compensation Limits

Unfair dismissal	Must not exceed the lesser of: <ol style="list-style-type: none"> The total remuneration received by the employee (or to which they were entitled, whichever is higher) for the employment period 26 weeks immediately before the dismissal (or if on leave without pay, the amount the employee would have ordinarily received if not on leave) One half of the high income threshold immediately before dismissal (currently AU\$158,500 i.e. AU\$79,250, approximately £42,300/US\$58,300)
Redundancy	Depends upon the length of service and base rate of pay for ordinary hours of work (see “Miscellaneous Rights – Redundancy pay” below).
Discrimination	Depends upon relevant state or federal legislation capped at AU\$100,000 in NSW (approximately £53,400/US\$73,600) and AU\$40,000 in WA (approximately £21,300/US\$29,400)
General protections	No limit
Breach of contract	No limit, subject to common law.

Please note that while the figures in this Australian Legal Guide are current as at July 2021, many of the figures in this Australian Legal Facts Guide are indexed annually. Please seek legal advice should you wish to obtain up to date figures.



Compensation Limits continued...

Underpayment	For National Employment Standard entitlements, underpayments owing in the six years prior to the claim being made.
Civil penalties ¹	Up to 60 penalty units (currently AU\$13,320, approximately £7,100/US\$9,800) per breach for individuals. Up to 300 penalty units (currently AU\$66,600, approximately £35,500/US\$49,000) per breach for corporations. For "serious" breaches, up to 600 penalty units (currently AU\$133,200, approximately £71,000/US\$98,000) per breach for individuals. Up to 3,000 penalty units (currently AU\$666,000, approximately £355,300/US\$490,200) per breach for corporations.

Time Limits

Unfair dismissal	21 days
Redundancy	If unfair dismissal claimed, see above. If an underpayment claim or discrimination claim, see below.
Discrimination	Depends upon relevant state or federal legislation – generally 12 months from the date of the alleged discrimination.
General protections	21 days if it relates to a dismissal. Otherwise, six years from the day of the alleged contravention.

¹ Civil penalties for breach of the Fair Work Act provisions, including National Employment Standards (i.e. redundancy pay) and adverse action taken because of a protected attribute.

Breach of contract	Depends on the limitation statutes of the relevant state – generally, six years from the date on which the cause of action accrued.
Underpayment	Six years after the date the contravention occurred.

In some cases, these time limits can be extended by the relevant court or tribunal.

Family Friendly Laws

Parental Leave

Qualifying service	12 months' service immediately prior to the date of adoption/expected date of birth (casual employees must be "long-term"; i.e. they must have worked on a "regular and systematic" basis for 12 months).
Eligibility	Leave must be associated with the birth or adoption of a child and the employee must have responsibility for the care of the child. Casual employees, other than long-term casuals, are not eligible.
Parental leave	Employees have a right to 12 months' unpaid leave, 30 days of which can be taken flexibly.
Additional parental leave	Employees have the right to request an additional period of 12 months' unpaid leave and an employer may only refuse on "reasonable business grounds".

Two parents taking leave	Where two parents plan to take parental leave, concurrent leave is permitted for a maximum period of eight weeks, which can be taken in periods of at least two weeks (or less if agreed).
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Government Paid Parental Leave

Qualifying service	Employee must have worked 10 of the 13 months before the birth or adoption of the child and worked a minimum of 330 hours during that 10-month period.
Eligibility	Employee must be the primary carer of the child, must have received an adjustable taxable income of AU\$151,350 (approximately £80,700/US\$111,400) or less in the last financial year, and must meet residence requirements.
Rate of pay	National Minimum Wage rate (currently AU\$20.33 per hour or AU\$772.60, approximately £412/US\$570, per week)..
Period of pay	Maximum of 18 weeks comprising of a set period of 12 continuous weeks, and a second period of 6 weeks which can be taken more flexibly.
Father and partner pay	Where a father/partner satisfies the same eligibility requirements as the primary care giver, the father/partner receives two weeks’ paid leave at the National Minimum Wage rate.

Flexible Working

Eligibility	Employee who has 12 months’ continuous service and is a parent of school-age children or younger, has a disability, is a carer, is experiencing domestic violence, is providing care or support to a family member who requires it because he/ she is experiencing domestic violence, or is aged 55 or over. Casual employees, other than long-term casuals, are not eligible.
The right	Changes in hours, changes in patterns of work and changes in location of work.
How is a request made?	In writing, setting out the details of the change sought and the reasons for the change.
Agreeing to a request	Employer must respond in writing within 21 days, granting or refusing the request. For award-covered employees, employers must discuss the request with the employee to try to reach an agreement about a change to their working arrangements before responding to a request.
On what grounds can a request be refused?	On reasonable business grounds as set out in the <i>Fair Work Act 2009</i> (Cth).



Working Time

Paid annual leave	Four weeks for all non-shift workers, and five weeks for shift workers. Part-time employees are entitled to annual leave on a pro-rata payment.
Rest breaks	Specified in any applicable award/enterprise agreement.
Daily rest	Specified in any applicable award/enterprise agreement.
Weekly rest	Specified in any applicable award/enterprise agreement.
Weekly working time limits	38 hours plus reasonable additional hours (or as specified in an applicable award/enterprise agreement).
Night working time limits	None, unless specified in any applicable award/enterprise agreement.
Overtime	Specified in any applicable award/enterprise agreement.

Statutory Personal/Carer's Leave (Sick Pay)

Entitlement	10 days for full time employees, pro-rata for part time employees.
Rate of pay	The employee's base rate of pay for his/her ordinary hours of work in the period.

National Minimum Wage (rates from 1 July 2021)

Hourly rate of pay for employees who are 21 years of age or over	AU\$20.33
Hourly rate of pay for employees who are 20 years of age	AU\$19.86
Hourly rate of pay for employees who are 19 years of age	AU\$16.78
Hourly rate of pay for employees who are 18 years of age	AU\$13.89
Hourly rate of pay for employees who are 17 years of age	AU\$11.76
Hourly rate of pay for employees who are 16 years of age	AU\$9.61
Hourly rate of pay for employees who are under 16 years of age	AU\$7.48

Written Statements

Terms and conditions	No requirement for a written contract, unless requirement exists in an applicable award. However, a written contract is often entered into between the parties to provide certainty as to the terms and conditions of employment.	Written reasons for dismissal	No requirement, although note that the unfair dismissal provisions make it highly advisable to provide written reasons.
Fair Work Information Statement	National system employers must provide their employees with a copy of the Fair Work Information Statement before or as soon as practicable after commencement of employment.	Itemised pay statements	Employers must provide employees with payslips within one working day of the day the employee was paid. Payslips must include: <ul style="list-style-type: none"> • Employer's name and ABN • Employee's name • Period to which payslip relates and date on which payment was made • Gross and net pay • The amount of any entitlements above the normal rate of pay • Hourly rate of pay/weekly rate of pay (for salaried employees) • Deductions • Superannuation contributions
Casual Employment Information Statement	National system employers must provide every new casual employee with a copy of the Casual Employment Information Statement before, or as soon as possible after, they commence employment. Note: The Casual Employment Information Statement is a recently introduced entitlement and is currently subject to a transition period. All employers with 15 or more employees must provide existing casual employees with a copy of the statement as soon as possible after 27 September 2021.		

Long Service Leave Entitlement

Table A

Jurisdiction	Section/Clause	Qualifying Period in Years	Period of Leave
New South Wales	Section 4(2)(a) of the <i>Long Service Leave Act 1955</i> (NSW)	10	2 months (plus an additional entitlement of one month for each further 5 years of service)
Victoria	Section 6 of the <i>Long Service Leave Act 2018</i> (Vic)	7	1/60 of the period of continuous employment
Queensland	Section 95(2) of the <i>Industrial Relations Act 2016</i> (QLD)	10	8 $\frac{2}{3}$ weeks (plus an additional pro rata entitlement after a further 5 years of service)
South Australia	Section 5 of the <i>Long Service Leave Act 1987</i> (SA)	10	13 weeks (plus an additional entitlement of 1.3 weeks for each further year of service)
Western Australia	Section 8(2) of the <i>Long Service Leave Act 1958</i> (WA)	10	8 $\frac{2}{3}$ weeks (plus an additional entitlement of 4 $\frac{1}{3}$ weeks for each further 5 years of service)
Northern Territory	Section 8 of the <i>Long Service Leave Act 1981</i> (NT)	10	1.3 weeks for each year of service (i.e. 13 weeks) (plus an additional entitlement of 1.3 weeks for each further year of service)
Australian Capital Territory	Sections 3 and 4 of the <i>Long Service Leave Act 1976</i> (ACT)	7	1/5 of a month for each year of service (plus an additional entitlement of 1/5 of a month for each further year of service)
Tasmania	Section 8(2) of the <i>Long Service Leave Act 1976</i> (Tas)	10	8 $\frac{2}{3}$ weeks ² (plus an additional entitlement of 4 $\frac{1}{3}$ weeks for each further 5 years of service)

² 13 weeks for mining employees.

Table B

Jurisdiction	Entitlement If Dismissed/Resigns Before Full Period (Conditions on Entitlement Differ Between Jurisdictions ³)
New South Wales	5+ years – pro rata payment
Victoria	7+ years – 1/60 of the period of continuous employment
Queensland	7+ years – pro rata payment
South Australia	7+ years – pro rata payment of 1.3 weeks for each completed year of service
Western Australia	7+ years – pro rata amount of 8 $\frac{2}{3}$ weeks for every 10 years of service, based on period of employment
Northern Territory	7+ years – 1.3 weeks for each completed year of service
Australian Capital Territory	5+ years – pro rata payment for each completed year and month of service
Tasmania	7+ years ⁴ – pro rata payment

³ For example, in several jurisdictions:

- Employees are not entitled to payment for pro rata long service leave on termination if the employer terminates the employment for serious or wilful misconduct
- If the employee resigns, they will only be entitled to pro rata long service leave if they resigned due to incapacity or pressing necessity

⁴ 5+ years for mining employees.



Miscellaneous Rights

Redundancy Pay

Depends on length of service

Length of Service	Redundancy Pay Period (Weeks)
More than 1 year but less than 2 years	4
More than 2 years but less than 3 years	6
More than 3 years but less than 4 years	7
More than 4 years but less than 5 years	8
More than 5 years but less than 6 years	10
More than 6 years but less than 7 years	11
More than 7 years but less than 8 years	13
More than 8 years but less than 9 years	14
More than 9 years but less than 10 years	16
More than 10 years	12

Note 1 – Payments are to be made at the employee’s base rate of pay for his/her ordinary hours of work; no entitlement if the employer (including its “associated entities”) employs fewer than 15 employees.



Minimum Notice

Depends on length of service with the employer

Length of Service	Under 45 Years Old
Less than 1 year	1 week
More than 1 year but less than 3 years	2 weeks
More than 3 years but less than 5 years	3 weeks
More than 5 years	4 weeks

N.B. Payments are to be made at the employee's full rate of pay for the hours the employee would have worked had the employment continued until the end of the minimum period of notice; all employees aged over 45 with more than two years' continuous service are entitled to an extra week of notice.

Other Statutory Leave

Time off for public duties (voluntary emergency management)	Yes, provided the type of community service is eligible under the Fair Work Act 2009 (Cth) (i.e. related to emergency management activities or jury service).
Time off for union duties	Yes, if provided in any applicable award or enterprise agreement.
Time off for safety representatives	Yes, if provided in any applicable award or enterprise agreement.
Time off in redundancy notice period	Yes, if provided in any applicable award or enterprise agreement.

Income Tax – Financial Year 2021/2022

Taxable Income	Tax on This Income
0 – AU\$18,200	Nil
AU\$18,201 – AU\$45,000	19 cents for each dollar over AU\$18,200
AU\$45,001 – AU\$120,000	AU\$5,092 plus 32.5 cents for each AU\$1 over AU\$45,000
AU\$120,001 – AU\$180,000	AU\$29,467 plus 37 cents for each AU\$1 over AU\$120,000
AU\$180,001 and over	AU\$51,667 plus 45 cents for each AU\$1 over AU\$180,000

Plus a Medicare levy of 2% of taxable income (subject to certain exemptions/reductions, including for low-income earners/foreign residents).

In addition to the Medicare levy, a Medicare levy surcharge of up to 1.5% may apply to high-income earners.





China



**Qualifying Period of Service/
Compensation Limits**



Time Limits



Family Friendly Laws



Flexible Working/Statutory Annual Leave



Working Time



National Minimum Wage



Written Statements



Employee Handbook



Miscellaneous Rights



Income Tax

Qualifying Period of Service

Illegal (unfair) dismissal	None
Redundancy pay	None
Discrimination	None
General protections	None
Breach of contract	None
Underpayment of salary	None

Compensation Limits

Illegal (unfair) dismissal	All dismissals must fall within one of the statutory grounds for termination; otherwise, it will be considered as illegal dismissal. Capped at double the Economic Compensation amount (see below) or the employee can ask to be reinstated.
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Redundancy	None. The calculation of severance pay (Economic Compensation) depends on the commencement date of employment and the number of years of service with the company. For complete years of service after 1 January 2008, one month's average salary for each year of service (capped at 12 years if the employee's salary exceeds three times the local average monthly salary). For employees with less than a half year's service, half the monthly average salary (in each case, capped at three times the local average monthly salary in that particular city in the preceding year). For years of service prior to 31 December 2007, one month's average salary for each year of service. For employees with less than a half year's service, one month's average salary (by reference to the average monthly salary of the employee in the preceding 12 months).
Discrimination	No limit applicable to discrimination. If it constitutes illegal dismissal, Economic Compensation (see above) would apply.



General protections	No limit applicable to general protections. If it constitutes illegal dismissal, Economic Compensation (see above) would apply. The employment term can be fixed term or open term. The employment term for expatriate employees cannot exceed five years (it is, however, renewable). At the end of the second fixed-term employment contract, the employer is required to offer an open-term contract to the employee with terms at least as good as the expired fixed-term contract. This may vary with local practice.
Breach of contract	No limit applicable to breach of contract. If it constitutes illegal dismissal, Economic Compensation would apply.
Underpayment	Capped at 150%-200% of the underpaid salary. Also, the employee can unilaterally terminate the employment contract if the employer underpays any salary or fails to pay any social security contribution.
Civil penalties	Economic Compensation and other monetary liabilities.

Time Limits

Illegal dismissal	One year after becoming aware of his/her rights.
Redundancy	One year after becoming aware of his/her rights.
Discrimination	One year after becoming aware of his/her rights.
General protections	One year after becoming aware of his/her rights.
Breach of contract	One year after becoming aware of his/her rights.
Underpayment	One year after termination of employment. No time limit during employment.

Family Friendly Laws

Maternity

Time off for antenatal care	15 days
Maternity leave	98 days (including antenatal care), subject to extension according to local rules.
Maternity pay	Normal salary of the employee prior to the birth or the average monthly salary of all the employees of the company in the preceding year, whichever is higher.



Family Visit Leave

Eligibility	Only applicable to employees in state-owned enterprises, employed for a minimum period of one year and living in a different city from their spouse or parents. Private companies may also offer family visit leave.
Family visit leave	<ul style="list-style-type: none"> • 30 days per year for visiting a spouse • 20 days per year or 45 days every two years for an unmarried employee visiting his/her parents • 20 days every four years for a married employee visiting his/her parents
Salary entitlement	Normal salary plus possible travelling cost (if any).

Marriage Leave/Compassionate Leave

Eligibility	Only applicable to employees in state-owned enterprises. Private companies may also offer marriage leave and compassionate leave.
Marriage leave and compassionate leave	One to three days (can be extended based on local rules).
Salary entitlement	Normal base salary

Medical Treatment Leave¹

Qualifying service	Depends on the accumulated working service of the employee (with any employer) and the number of years of service at the current employer.
Medical treatment period (other than work-related injuries)	<ul style="list-style-type: none"> • Three months for employees with less than 10 years of accumulated working service but less than five years' service with their current employer • Six months for employees with less than 10 years of accumulated working service but more than five years' service with their current employer • Six months for employees with more than 10 years of accumulated working service but less than five years' service with their current employer

¹ Sick leave is not compulsorily regulated in China. A related concept is "medical treatment period," during which the employee stops working to have medical care and rest due to illness or non-occupational injury. However, the employer cannot terminate the employment for that reason.



- Nine months for employees with more than 10 years of accumulated working service and between five and 10 years' service with their current employer
- 12 months for employees with more than 10 years of accumulated working service and between 10 and 15 years' service with their current employer
- 18 months for employees with more than 10 years of accumulated working service and between 15 and 20 years' service with their current employer
- 24 months for employees with more than 10 years of accumulated working service and more than 20 years' service with their current employer

The above entitlements may be varied by local practice.

Salary entitlement	Not less than 80% of the local minimum salary, subject to local practice.
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Flexible Working

Eligibility	Employers must apply to the Labour Bureau for approval before they can adopt the Flexible Working Hours System ² and it is only applicable to certain types of employees, such as senior management, drivers, security guards, etc.
How is a request made?	In writing, setting out details of the Flexible Working Hours System in the relevant employee's employment contract.
Agreeing to requests	Employers must confirm in writing if they decide to use a Flexible Working Hours System (normally by way of employment contract).

² The Flexible Working Hours System is a working hours system for employees whose working hours cannot be measured by a standard working hour system or who need to work flexibly due to the special requirements/nature of their work or work responsibilities. It can be adopted for high-level management positions and certain professional positions.



Statutory Annual Leave

Qualifying service	Employee must have worked continuously for at least 12 months with one or more employers
Statutory annual leave (in addition to public holidays)	<ul style="list-style-type: none"> • Five days for an employee with more than one year but less than 10 years of accumulated working service • 10 days for an employee with more than 10 years but less than 20 years of accumulated working service • 15 days for an employee with more than 20 years of accumulated working service
Salary entitlement	Normal base salary

Working Time

Working hours per day	No more than eight hours
Lunch break	To be determined by the employer
Weekly rest	At least one full day's rest per week
Weekly working time limits	Normally 40 hours and the average weekly working hours must not be higher than 44 hours

Overtime	One hour per day. In special circumstances, this can be extended to three hours per day (assuming this would not affect the health of the employee). Cannot exceed 36 hours per month.
Overtime pay	<ul style="list-style-type: none"> • 150% of average hourly wage during normal working day. • 200% of average hourly wage during rest day per week. • 300% of average hourly wage during statutory holiday. <p>Employees under the Flexible Working Hours System are generally exempt from overtime payment requirements but subject to certain local limitations/exceptions.</p> <p>Employees under the Comprehensive Working Hours System³ generally receive overtime payments if their working time exceeds the time set by standard working time requirements or if they work on public holidays, subject to local practice.</p>

³ The Comprehensive Working Hours System is a working hours system for employees who need to work continually because the work is seasonal or the special nature of the work means that a weekly, monthly, quarterly, yearly or other cycle is used for calculating their working hours.



National Minimum Wage

Rate of pay	Depends upon relevant province's or city's local legislation. For example, the current applicable minimum monthly salary in Beijing is ¥2,320, applicable from 1 August 2021), ¥2,590 in Shanghai (applicable from 1 July 2021) and ¥2,180 in Tianjin (applicable from 1 July 2021). For ease of reference please note that there are approximately 9¥ to the £ / 6¥ to the US\$.
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Written Statements

Terms and conditions	Employer and employee must enter into a written employment contract within one month from the date of employment starting.
Penalty for not entering into written employment contract within one month	Employer must pay double salary starting from the second month until the end of the first year of employment. After the first year of employment, if there is still no written employment contract, the employment relationship between the employer and employee is deemed to be an open-ended one.

Statutory employment contract contents	<p>The employment contract must be in written form and include at minimum the following contents:</p> <ul style="list-style-type: none"> • Name, address and details of the responsible person at the employer • Name, address and identity card number of the employee • Term of employment, indicating if it is an open-ended or fixed-term contract (and the length of the fixed term) • Duties and workplace • Working hours and rest times/days • Base salary • Social security contribution • Employment protection and other facilities • Other terms to be specified in relevant laws and regulations
Written reasons for dismissal	Except in special circumstances, employers are normally required to give written reasons for dismissal.



Employee Handbook

Enforcement	Employee handbook must comply with statutory implementation procedures before it will be binding on the employee.
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Miscellaneous Rights

Minimum notice period	Normally 30 days' written notice is required to resign. Other than for summary dismissal, where the employer terminates the employment under one of the limited statutory grounds, it must give 30 days' notice or pay in lieu of notice.
Time off for union duties	Yes

Income Tax – 2021

Annual Taxable Income ⁴	Tax Rates
¥0 – ¥36,000	3%
¥36,000 – ¥144,000	10%
¥144,000 – ¥300,000	20%
¥300,000 – ¥420,000	25%
¥420,000 – ¥660,000	30%
¥660,000 – ¥960,000	35%
Over ¥960,000	45%

⁴ There is a statutory formula for calculation of actual net chargeable income.





Hong Kong



**Qualifying Period of Service/
Compensation Limits/Time Limits**



Family Friendly Laws



Working Time



Sick Pay



Statutory Minimum Wage



Written Statements



Miscellaneous Rights



Income Tax

Qualifying Period of Service

Unfair dismissal	There is no unfair dismissal regime in Hong Kong.
Redundancy pay	Two years
Long service pay	Five years
Sex/marital status/pregnancy/disability/family status ¹ /race discrimination	None
Breach of contract	None
Unlawful deductions	None

Compensation Limits

Unfair dismissal	Not applicable
Severance pay/long service pay	The statutory maximum is HK\$390,000 (approximately £35,954/US\$50,154). Number of years of service (pro rata) x monthly wages (capped at a maximum of HK\$22,500) x 2/3.
Sex/marital status/pregnancy/disability/family status/race discrimination	No statutory limit
Breach of contract	No statutory limit
Unlawful deductions	Fine of up to HK\$100,000 (approximately £9,221/US\$12,860) and up to one year's imprisonment.

Time Limits

Unfair dismissal	Not applicable
Severance pay	Three months to file written notice, which may be extended.
Long service pay	30 days to file written notice (which may be extended) in the case of the death of the employee. For all other cases, up to six years to commence legal proceedings under the Employment Ordinance.
Sex/marital status/pregnancy/disability/family status/race discrimination	Two years for commencing legal proceedings at the District Court, and one year for lodging a complaint to the Equal Opportunities Commission.
Breach of contract	Six years
Unlawful deductions	Six years

¹ Family status means that the individual has responsibility for the care of an immediate family member.

Family Friendly Laws

Maternity Leave

Time off for antenatal care	None
Maternity leave	14 weeks with effect from 11 December 2020.
Maternity pay	80% of average daily wages (calculated over the preceding 12-month period) for 14 weeks. The maternity leave pay cap for the 11th to 14th weeks is HK\$80,000 per employee. Employers may apply to the Hong Kong government for reimbursement of the additional 4-week of maternity leave pay.

Paternity Leave

Paternity leave	Five days, to be taken consecutively or separately.
Paternity pay	80% of average daily wages (calculated over the preceding 12-month period).

Working Time

Paid annual leave (in addition to statutory or general holidays and rest days)	Starts at seven days and increases up to 14 days depending on length of continuous service with the same employer.
Rest breaks	No minimum except as in employment contract.
Daily rest	No minimum except as in employment contract.
Weekly rest	One rest day (i.e. a continuous period of not less than 24 hours) in every period of seven days.
Weekly working time limits	None
Night working time limits	None
Overtime	None

Statutory Sick Pay

Rate of pay	80% of average daily wages (calculated over the preceding 12-month period).
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Statutory Minimum Wage

Rate of pay	HK\$37.50 (approximately £3.46/US\$4.82) per hour
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Written Statements

Terms and conditions	No requirement for a written contract unless employee requests contract terms in writing.
Itemised pay statements	No statutory requirement
Written reasons for dismissal	No statutory requirement

Miscellaneous Rights

Minimum notice	<p>During the first month of probation, no notice is required to terminate the contract of employment. After the first month and until completion of the probation period, the minimum notice period is seven days.</p> <p>If there is no probation period, the minimum notice period is seven days as per the contract of employment, but if there is no agreement as to the length of notice, the minimum period is one month.</p>
Time off for public duties	Yes (e.g. jury service)

Time off for union duties	Employers are required to allow "appropriate time" in order for trade union members to engage in trade union activities. This may be time which is outside working hours or within working hours (provided the employee is given permission to engage in union activities).
Time off for safety representatives	None
Time off in redundancy notice period	None

Income Tax – 2020/2021

Income tax on salaries is calculated either at progressive rates on an employee's net chargeable income or at a standard rate on the employee's net income, whichever is lower.

1. Progressive Rate

Net Chargeable Income = Total Income - Deductions - Allowances

Net Chargeable Income ²	Tax on This Income
On the first HK\$50,000	2%
On the next HK\$50,000	6%
On the next HK\$50,000	10%
On the next HK\$50,000	14%
Remainder	17%

² There are deductions/allowances for education, mandatory provident fund (i.e. pension) contributions, children, single parents, dependent siblings, parents and grandparents, disabled persons, etc.



2. Standard Rate

Income tax on the employee's net Income* is payable at 15%

*Net Income = Total Income - Deductions



India

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In India, there is no concept of blue- or white-collar employees. Instead, the law distinguishes between “workmen” and “non-workmen” (supervisors/managers) as defined under the Industrial Disputes Act 1947. In its simplest form, a non-workman is someone who predominantly performs managerial or administrative functions. There is, however, no overarching definition that applies to all labour laws and the definition found within the law applicable to the specific issue in question will always need to be considered. Any employee who does any skilled, unskilled, manual, technical or operational work is a “workman” within the meaning of the Industrial Disputes Act. The term covers both genders.

Workmen receive greater protection under Indian labour laws. For non-workmen, the employment relationship is mainly regulated by the employment contract (although some statutes still apply to them). The terms offered to a non-workman under the employment contract should not be less than the statutory minima.

Workmen have the right to litigate on a much wider range of grounds, such as wrongful termination, victimisation, etc., and can even seek reinstatement/re-employment (including payment of back wages with continuity of service). Managers (i.e. non-workmen), on the other hand, have limited rights, generally restricted to a claim for damages for wrongful termination.

Labour laws that govern employment relationships in India also apply to foreign nationals employed in India, in priority over any foreign law expressed to apply to their employment contracts.

Qualifying Period of Service

Unfair dismissal	Completion of the probation period.
Retrenchment (which includes redundancy) compensation	<p>Industrial Disputes Act</p> <p>Must have worked for more than 240 days in the preceding year. Non-workmen are not entitled to statutory retrenchment/redundancy compensation.</p> <p>State-specific Shops and Establishments Acts (SEAs)</p> <p>The SEAs may also provide for retrenchment/redundancy compensation, but the Industrial Disputes Act is the principal legislation.</p>
Sex/caste/race/disability/sexual orientation/age discrimination	None. Certain discrimination legislation is only enforceable in government organisations and not in private sector companies.
Breach of contract	None
Unlawful deductions	None



Compensation Limits

Unfair dismissal	No limit. The period between the date of termination and the final order of the court is used to calculate unfair dismissal compensation.
Retrenchment (which includes redundancy)	Industrial Disputes Act (applies only to workmen) 15 days' average pay (calculated on the most recent pay amount) for every completed year of service (or any part thereof in excess of six months). No cap applies. The proposed Labour Code on Industrial Relations suggests removal of the requirement to pay retrenchment compensation for employers employing less than 50 workmen. It is unclear when the Code will come into effect.

Compensation should be paid at the time of retrenchment/ redundancy or the dismissal may be declared null and void.

State-specific Shops and Establishments Acts

These statutes may also provide for redundancy pay, but the Industrial Disputes Act is the principal legislation.

Retrenchment/redundancy pay (if any) for non-workmen will be covered by the employee handbook or company policy or be subject to negotiation between the parties.

Sex/caste/race/ disability/sexual orientation/age discrimination	No limit
Breach of contract	No limit
Unlawful deductions	No limit

Time Limits

Unfair dismissal	No limit
Redundancy	No limit
Sex/caste/race/ disability/sexual orientation/age discrimination	No limit
Breach of contract	No limit
Unlawful deductions	No limit

Family Friendly Laws

Maternity

Time off for antenatal care	No statutory entitlement but will depend upon company policy.
Maternity, adoption and surrogacy leave	<p>Maternity Benefit (Amendment) Act 2017</p> <p>Women who have worked at least 80 days during the 12 months preceding the expected date of birth are entitled to maternity leave under the Act.</p>

- For women who already have fewer than two surviving children, 26 weeks, of which no more than eight weeks can be taken prior to the expected date of birth. In all other cases, 12 weeks, of which not more than six weeks can be taken prior to the expected date of birth.
- For all women, six weeks immediately following a miscarriage/medical termination of a pregnancy.
- 12 weeks in the case of a woman who legally adopts a child aged under three months, from the date the child is handed over to the adopting mother.
- 12 weeks from the date the child is handed over to the mother who requested the surrogacy in the case of surrogate children.

The Act applies to both workmen and non-workmen.

The Act is applicable to mines, plantations, shops, establishments and factories in organised and unorganised sectors.

Employees’ State Insurance Act 1948 (ESI)

An “Insured Woman” (as defined under the Act) who earns not more than ₹21,000 per month or not more than ₹25,000 in the case of a disabled employee, has contributed for a specified number of days in the Employee State Insurance Scheme and who already has fewer than two surviving children, 26 weeks, of which no more than eight can be taken prior to the expected date of birth.

In all other cases relating to an Insured Woman, 12 weeks, of which not more than six can be taken prior to the expected date of birth.

The adoption and surrogacy leave entitlement is the same as under the Maternity Benefit (Amendment) Act 2017 (see above)

State-specific Shops and Establishments Acts

Some SEAs also provide for maternity leave.

Maternity, adoption and surrogacy pay

During maternity/adoption/surrogacy leave, the mother is entitled to her regular salary and benefits, paid by the employer.

Every woman who is entitled to maternity benefit under the Maternity Benefit Act 1961 is also entitled to payment of a medical bonus of ₹3,500 from her employer, if no pre-natal confinement or post-natal care has been provided free of charge by her employer.

These benefits are paid by the government if the employee is eligible under the ESI.



Working Time

<p>Paid annual leave</p>	<p>Generally governed by the employment contract but will also depend on any applicable legislation.</p> <p>Factories Act 1948</p> <p>Eligibility: must have worked at least 240 days in a factory during the previous year (prorated where employment commenced part way through the year).</p> <p>Adults (aged over 18): one day's paid holiday for every 20 days worked in the previous calendar year. Up to 30 days' leave may be carried over (this can vary by state).</p> <p>Children (aged over 14 but less than 18): one day's paid holiday for every 15 days worked in the previous calendar year. Up to 40 days' leave may be carried over.</p>
	<p>State-specific Shops and Establishments Acts</p> <p>Depending on the state, entitlement can vary from 15 to 21 days but is likely to be more once sickness/casual leave, privilege/earned leave and national holidays are taken into account. The eligibility requirements and permitted carry-over also vary by state. For example, in Delhi, the entitlement is to 15 days' paid annual leave and up to 45 days' leave may be carried over.</p> <p>There are also paid public holidays of between three and 10 days in total, depending on the state in question.</p>

<p>Rest breaks</p>	<p>Depends on applicable statute. For example:</p> <p>Factories Act 1948</p> <p>Workers are entitled to a 30-minute break after five hours' continuous work.</p> <p>State-specific Shops and Establishments Acts</p> <p>Usually, 30 minutes.</p>
<p>Daily rest</p>	<p>Depends on applicable statute. For example:</p> <p>Factories Act 1948</p> <p>No specific daily rest requirement other than the rest breaks referred to above.</p> <p>State-specific Shops and Establishments Acts</p> <p>No specific daily rest requirement other than the rest breaks referred to above.</p>
<p>Weekly rest</p>	<p>Depends on applicable statute. For example:</p> <p>Factories Act 1948</p> <p>A worker is entitled to commence work as from the first day of the week and will be entitled to a weekly day off on one of the three days immediately before or after that day. Failure to provide a weekly day off will entitle the worker to a compensatory holiday within the month in which the holiday was due, or within two months following that month.</p>



State-specific Shops and Establishments Acts

Shops and commercial establishments, subject to certain exceptions, must close for one day per week.

Exemptions exist for certain multinationals and outsourcing agencies, which can obtain a permit to be open all year round (365 days a year and/or on a 24-hour basis) – though their employees will still be entitled to a weekly day off.

Daily working time limits

Depends on applicable statute and nature of the business. For example:

Factories Act 1948

Nine hours per day for adult workers, spread over a maximum period of 10.5 hours.

Four and a half hours for children aged between 14 and 18 years old. Children aged under 14 cannot work in factories.

Women cannot work between 7 p.m. and 6 a.m., except where the government has authorised an exemption at the request of an employer.

State-specific Shops and Establishments Acts

Usually, nine hours per day for adult employees, spread over a maximum period of 10.5 hours. Working hours in excess of nine hours are considered to be overtime.

Young persons (aged 14-18) and women are not allowed to work between 9 p.m. and 7 a.m. during the summer and from 8 p.m. to 8 a.m. during the winter, except where (in the case of women employees) the government has authorised an exemption at the request of an employer.



Weekly working time limits	<p>Depends on applicable statute and nature of the business. For example:</p> <p>Factories Act 1948</p> <p>48 hours for an adult worker. Total working hours (including overtime) must not exceed 60 per week. In addition, overtime should not exceed 50 hours in a calendar quarter.</p> <p>State-specific Shops and Establishments Acts</p> <p>Usually, 48 hours for an adult employee. Total working hours (including overtime) must not exceed 54 per week.</p>
Night working time limits	<p>Night work typically covers the hours of 8 p.m. to 6 a.m. Anyone who works beyond 8 p.m. will be covered by the night work provisions.</p> <p>Women can work at night subject to the employer obtaining prior permission from the government. Women working at night must be provided with transportation to/from home and security.</p>

Overtime	<p>See “Weekly working time limits” above.</p> <p>Under statute, overtime is paid at double the ordinary rate of pay for every hour (or part thereof) worked. The exact entitlement will depend on the applicable legislation.</p> <p>Unless otherwise agreed, non-workmen are not entitled to receive overtime pay.</p>
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Statutory Sick Pay

Rate of pay	<p>Paid sick pay entitlement will depend on the state in which the employee works, as well as the Factories Act and relevant Shops and Establishments Act. Employees covered under the Employees’ State Insurance Act will receive sick pay from the government. ESI sick pay is generally only available to those earning not more than ₹21,000 per month, and not more than ₹25,000 per month in the case of disabled employees.</p>
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National Minimum Wage

Rate of pay	<p>Varies from state to state and will also depend upon the sector/industry and the nature/type of employment. A new Code on Wages has been assented to by the President of India, but has not yet come into effect (barring provisions relating to the Central Advisory Board on minimum wages). Once in effect, the Code will repeal and replace the present laws (the Minimum Wages Act, 1948; the Payment of Wages Act, 1936; the Payment of Bonus Act, 1965; and the Equal Remuneration Act, 1976) into a single comprehensive regime.</p> <p>However, the Code is likely to also introduce the concept of a “floor wage” (or living wage), which may be different for different geographical areas. The Code prescribes that the minimum rate of wages is to be reviewed and revised by the appropriate government in intervals not exceeding five years.</p>
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Written Statements

Set out principal terms and conditions	Depends on the applicable statute.
Itemised pay statements	Yes. No qualifying period.
Written reasons for dismissal	<p>Workmen: yes (except for dismissals during the probation period when employment can be terminated without given reason).</p> <p>Non-workmen: no statutory requirement, although as a capricious or arbitrary termination is likely to result in legal proceedings, most employers provide the reasons for termination in writing.</p>

Miscellaneous Rights

Minimum notice	<p>Notice is required to be served in writing. Prior notice is not required for "cause" dismissals, but termination without notice is not viewed favourably by courts, so employers prefer to hold a disciplinary hearing (in the case of dismissal for misconduct), give notice or make payment in lieu of notice to the employees, even in cases where it may not strictly be necessary. In some states, the employer is required to notify the termination of employment to the local authority.</p> <p>There are no statutory minimum notice requirements except in the case of retrenchment. Otherwise, for both workmen and non-workmen, the notice period required of both employers and employees will be set out in the employment contract.</p> <p>The Industrial Disputes Act lays down specific rules for retrenchment of workmen and required notice periods.</p>
Time off for public duties	Not provided for under statute.
Time off for union duties	Not provided for under statute. Will depend on company policy.

Time off for safety representatives	Not provided for under statute. Will depend on company policy.
Time off in redundancy notice period	No statutory requirement for employers to allow time off for employees to look for work.
Gratuity (long-service)	After four years and 240 days of continuous service, 15 days' salary on termination per complete year of service or part thereof in excess of six months. Capped at ₹2 million (approximately £19,600/ US\$28,080). The gratuity is payable even if the employee resigns. It is prudent to pay the gratuity when the employment is terminated for cause so as to avoid potential litigation claims by the employee.

Income Tax

Readers should seek specialist advice in relation to income tax matters in India. It is an extremely complex area that is heavily dependent on the particular facts of each case.



Indonesia



**Qualifying Period of Service/
Compensation Limits**



Time Limits/Family Friendly Laws



Working Time



Sick Pay



National Minimum Wage



Written Statements



Miscellaneous Rights



Income Tax

Qualifying Period of Service

Law No. 13 of 2003 (as amended by Law No.11 of 2020) on job creation (Manpower Law) generally governs any dismissal or termination of an employee and provides that, regardless of the cause of dismissal and the length of service of the employee, the dismissal or termination must be agreed by the employer and employee, or – if an agreement cannot be reached, the employer must notify employee of the reasons for the termination. If the employee disputes the termination, this must be settled through the Industrial Relations Court.

Unfair dismissal	Not applicable
Redundancy pay	Not applicable
Sex/race/disability/sexual orientation/age discrimination	Not applicable
Breach of contract	Not applicable
Unlawful deductions	Not applicable

Compensation Limits

The Manpower Law governs the procedures and minimum compensation payable on the termination of permanent employees. The categories of termination of employment include:

- Voluntary resignation of an employee
- Termination due to the employee's death
- Termination due to the employee's retirement
- Termination due to the employee's absence for five continuous days without any written notification to the employer or valid evidence that supports the reason for the absence, and the employer has at least twice properly instructed the employee to attend work
- Termination due to the employer's fault (e.g. its breach of the employment agreement or the company's regulations, or collective labour agreement)
- Termination due to a merger/amalgamation, acquisition or spin off of the employing company where the new employer or the employee is unwilling to continue the employment
- Termination due to the closure of the company that is not related to losses or force majeure but to rationalisation (i.e. economic efficiency)
- Termination due to the breach by the employee of a company regulation or collective labour agreement
- Termination where the employee is sick or has sustained an accident at work that caused him/her to be absent from work for 12 continuous months



The applicable reason(s) will dictate the multiplier or formula used for calculating the severance payment and long-term service payment (see below).

The Manpower Law provides for three categories of compensation to employees:

- Severance payments
- Long-term service payments
- Other compensation of rights payments

These amounts are calculated based on the employee's length of service as follows:

Severance Payments

Length of Service	Amount of Severance Payment
Less than 1 year	1 month's salary
1 year or more, but less than 2 years	2 months' salary
2 years or more, but less than 3 years	3 months' salary
3 years or more, but less than 4 years	4 months' salary
4 years or more, but less than 5 years	5 months' salary
5 years or more, but less than 6 years	6 months' salary
6 years or more, but less than 7 years	7 months' salary
7 years or more, but less than 8 years	8 months' salary
8 years or more	9 months' salary

Long-term Service Payments

Length of Service	Amount of Long-term Service Payment
Less than 3 years	Not applicable
3 years or more, but less than 6 years	2 months' salary
6 years or more, but less than 9 years	3 months' salary
9 years or more, but less than 12 years	4 months' salary
12 years or more, but less than 15 years	5 months' salary
15 years or more, but less than 18 years	6 months' salary
18 years or more, but less than 21 years	7 months' salary
21 years or more, but less than 24 years	8 months' salary
24 years or more	10 months' salary

Other Compensation of Rights Payments

These are the aggregate of:

- Compensation for any untaken and unexpired annual leave
- Compensation for travel expenses for the employee and his/her family to return to the original location or point of hire
- Separation pay (only applicable if the company regulation/collective labour agreement regulates separation pay entitlement)
- Any other compensation stipulated under the employment agreement, company regulations or relevant collective labour agreement

The salary components used to calculate severance payments, long-term service payments and compensation are the employee's basic salary and any fixed allowances (such as meal and transportation allowances) but excluding variable overtime or bonuses.

The formula for calculating severance payments, long-term service payments and other compensation payments includes the following:

No.	Reason for Termination	Severance Payment	Long-term Service Payment	Other Compensation
1.	Voluntary resignation	No severance pay	No long-term service pay	1 x compensation pay
2.	Employee's death	2 x severance payment	1 x long-term service pay	1 x compensation pay
3.	Employee's absence for five continuous days without any written notification to the employer or valid evidence that supports the reason of absence	No severance pay	No long-term service pay	1 x compensation pay
4.	Breach of employment contract by the employee	0.5 x severance pay	1 x long-term service pay	1 x compensation pay
5.	Breach of employment contract by the employer (such as physical or verbal abuse by the employer, failure to pay salary on the stipulated date for three continuous months or more)	1 x severance pay	1 x long-term service pay	1 x compensation pay
6.	Employer change of status – employee unwilling to continue employment	1 x severance pay	1 x long-term service pay	1 x compensation pay
7.	Employer change of status which results in change of terms of employment – employee unwilling to continue employment	0.5 x severance pay	1 x long-term service pay	1 x compensation pay
8.	Employer closure (due to losses or force majeure)	0.5 x severance pay	1 x long-term service pay	1 x compensation pay
9.	Employer closure (not due to insolvency/ losses)	1 x severance pay	1 x long-term service pay	1 x compensation pay
10.	Unfair dismissal	Not specified in the legislation		
11.	Sex/race/disability/sexual orientation/age discrimination	Not specified in the legislation		
12.	Unlawful deductions	Not specified in the legislation		
13.	Retirement	Regulated differently from other types of termination. The employer is not obliged to pay a termination payment package if the employee has been enrolled into the pension programme. However, if the amount paid under the pension programme is lower than the total of 1.75 x severance plus 1 x long-term service plus 1 x compensation pay, the employer is obliged to pay the difference.		



Time Limits

Unfair dismissal	Not applicable
Redundancy	None
Sex/race/disability/ sexual orientation/ age discrimination	None
Breach of contract	None
Unlawful deductions	The Manpower Law provides that claims related to salary or any other payment arising from the employment relationship can only be made within two years of the occurrence of the right or entitlement. However, this limit was successfully challenged in the Constitutional Court with its decision No. 100/PUU-X/2013 and therefore, is no longer valid, i.e. the limit no longer applies.

Family Friendly Laws

Maternity

Time off for antenatal care	None
Maternity leave	One and a half months' leave before and after the due date of birth (or three months in total). The entitlement may be applied differently by employers, provided that the total period of maternity leave is not less than three months. In the event of a miscarriage, the employee will be entitled to one and a half months' leave or longer, as determined by a doctor.
Maternity pay	Full payment of monthly salary.

Adoption

Adoption leave	None
Adoption pay	None

Paternity

Paternity leave	Two days (birth or miscarriage)
Paternity pay	Normal monthly salary and fixed allowances.

Parental

Parental leave	None
Pay	None

Female Worker

A female worker who is suffering from her monthly menstruation is entitled to two days' paid leave.

Family Matters

The following events also entitle an employee to paid absence from work:

- Employee's wedding: three days
- Employee's child's wedding: two days
- Employee's child's circumcision ceremony: two days
- Baptism of employee's child: two days
- Death of a close relative (spouse, parents/parents-in-law, son/daughter, son/daughter-in-law): two days
- Death of any other member of the family/relative who lives in the same house: one day

Working Time

Paid annual leave	Minimum 12 days a year (excluding public holidays) after 12 months' continuous service with the employer. The amount of paid annual leave is subject to company regulations, the collective labour agreement or the employment contract.
Rest breaks	After working for four continuous hours, the employee must be given a rest break of at least 30 minutes. Rest breaks do not count as working time. In practice, the length of the rest break is one hour.
Daily rest	Not applicable
Weekly rest	One rest day (usually Sunday) for a six-day working week or two days (usually Saturday and Sunday) for a five-day working week.
Weekly working time limits	40 hours per week and seven hours per day for a six-day working week; or eight hours per day for a five-day working week. The weekly working limits do not include overtime.
Night working time limits	Female employees aged under 18 and pregnant employees are prohibited from working between 11 p.m. and 7 a.m.
Overtime	Up to a maximum of four hours per day and 18 hours per week. Employees who work overtime are entitled to overtime pay.



Statutory Sick Pay

Rate of pay	<p>The Manpower Law and Government Regulation No. 78 of 2015 on Salary provides that if the employee is sick (as evidenced by a letter from a doctor), he/she is still entitled to his/her full wage/salary. If the employee is sick for a long period, the following provisions apply:</p> <ul style="list-style-type: none"> • During the first four months, the employee is entitled to 100% of wage/salary • During the second four months, 75% of wage/salary • During the third four months, 50% of wage/salary • Thereafter until termination of employment by the employer, 25% of wage/salary
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National Minimum Wage

Rate of pay	<p>The minimum wage is governed by each regional government and the amount is determined annually. For example, the minimum monthly wage for 2021 in the area of Jakarta is Rp4,416,187 (approximately £239/US\$314), while in Bekasi City it is Rp4,791,843 (approximately £219/US\$305). Please note that, in practice, minimum wage provision is usually applied to blue-collar workers only.</p>
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Written Statements

Terms and conditions	<p>The employment contract may be concluded in writing or orally, unless required to be made in writing under relevant laws and regulations (e.g. in relation to fixed-term employment contracts – see below).</p> <p>If a permanent employment contract is made verbally, the employer is obliged to give the employee a letter of appointment, which as a minimum contains the name and address of the employee, start date of employment, type of work, and his/her salary.</p> <p>For fixed-term employment contracts, the Manpower Law stipulates that they must be made in writing and that failure to do so will automatically convert the contract into a permanent employment contract.</p>
Itemised pay statements	<p>Employers are required to provide proof of the payment of wages, which must include details of the salary received by the employee.</p>



<p>Statutory provisions of employment agreement</p>	<p>The employment agreement must include, as a minimum, the following details:</p> <ul style="list-style-type: none"> • Name, address and business activity of the employer • Name, gender, age and address of the employee • Position or work type • Place of work • Amount of salary and payment method • Conditions of employment containing the rights and obligations of the employer and employee • Start date and the term of the employment contract • Place and address where the employment contract is executed • Signatures of the parties
<p>Written reasons for dismissal</p>	<p>As mentioned above, under the Manpower Law, termination can only occur by mutual consent or with the authorisation of the Industrial Relations Court.</p> <p>The termination must firstly be negotiated between the employer and the labour unions or directly with the employee if there are no labour unions within the company. If negotiations do not lead to an agreement, the employer must notify the employee of the reasons for the termination. If the employee rejects the termination, the dispute must be settled through the Industrial Relations Court.</p>

Miscellaneous Rights

<p>Minimum notice</p>	<p>Notice of resignation from the employee must be delivered to the employer at the latest 30 days prior to the resignation date. No notice is required from the employer. However, to terminate if the employer cannot obtain the employee's consent, the employer must notify the employee of the reasons for the termination. If the employee rejects the termination, the dispute must be settled through the Industrial Relations Court. In practice, any such dispute usually takes between eight and 12 weeks to resolve. If, however, either party appeals to the Supreme Court, it may be between one and two years before a final decision is reached.</p>
<p>Time off for public duties</p>	<p>Absence during the performance of civic duties is paid. The number of days and the nature of the civic duties are not specifically regulated under the Manpower Law.</p>

Time off for union duties	Law No. 21 of 2000 on Workers Unions provides that the employer must give sufficient opportunity for the employee to perform his/her union duties, particularly during working days. Time off to perform union duties is not specifically regulated under Law No. 21 of 2000 or the Manpower Law; however, in practice, it must be agreed between the worker's union and the employer or regulated specifically in a collective labour agreement.
Time off for safety representatives	Not applicable
Time off in redundancy notice period	Not applicable

Income Tax

The current income tax rates for employees are:

Annual Income	Percentage
From the non-taxable limit up to Rp50 million	5%
More than Rp50 million – Rp250 million	15%
More than Rp250 million – Rp500 million	25%
More than Rp500 million	30%

Pursuant to the Minister of Finance Regulation No. 101/PMK.010/2016 on Non-Taxable Income, the amounts of non-taxable income are as follows (the amounts are applied to the employee's annual income):

Employee Marital Status (If the Wife's Income Is Not Combined With Her Husband's Income)	Non-taxable Income
Single (unmarried)	Rp54 million
Married employee	Rp58.5 million
Married employee with one dependent	Rp63 million
Married employee with two dependents	Rp67.5 million
Married employee with three dependents	Rp72 million

Employee Marital Status (If the Wife's Income Is Combined With Her Husband's Income)	Non-taxable Income
Married employee	Rp112.5 million
Married employee with one dependent	Rp117 million
Married employee with two dependents	Rp121.5 million
Married employee with three dependents	Rp126 million

Under the Minister of Finance Regulation No. 101/PMK.010/2016 on Non-Taxable Income, "dependents" are defined as each family member related by blood in direct lineage or by law (through marriage) and adopted children.



Japan



**Qualifying Period of Service/
Compensation Limits/Time Limits**



Family Friendly Laws



Working Time



Sick Pay



National Minimum Wage



Written Statements



Miscellaneous Rights



Income Tax

Qualifying Period of Service

Unfair dismissal	None
Redundancy pay	None
Sex/race/disability/ sexual orientation/age discrimination	None
Breach of contract	None
Unlawful deductions	None

Compensation Limits

Unfair dismissal	None
Redundancy	None
Sex/race/disability/ sexual orientation/age discrimination	None
Breach of contract	None
Unlawful deductions	None

Time Limits

Unfair dismissal/ redundancy	There is no statute of limitation in relation to claims disputing the fairness of a dismissal or validity of a redundancy. Time limits do apply, however, to the following claims where they are connected to an unfair dismissal or redundancy:
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Claim	Time Limit
<ul style="list-style-type: none"> Unpaid salary or other statutory benefits Unpaid retirement allowances Contractual rights (other than the above)¹ 	<ul style="list-style-type: none"> Three years from entitlement to claim Five years from entitlement to claim Five years from when the employee becomes aware of the claim or 10 years from when the employee becomes entitled to claim (whichever is the soonest).
<ul style="list-style-type: none"> Tortious liability 	<ul style="list-style-type: none"> Three years from when the employee becomes aware of the claim or 20 years from the date of unfair dismissal (whichever is the soonest).
<ul style="list-style-type: none"> Liability for loss of life or physical injury² 	<ul style="list-style-type: none"> Contract claim: Five years from when the employee becomes aware of the claim or 20 years from when the employee becomes entitled to claim (whichever is the soonest). Tort claim: Five years from when the employee becomes aware of the claim or 20 years from the date of unfair dismissal.

1 The amended Civil Code came into effect on 1 April 2020. The new time limit applies to rights and claims that arise on or after 1 April 2020. Prior to the amendment the time limit for contractual claims was 10 years.

2 See above. Prior to the amendment, the time limit for claims for loss of life or physical injury was either (i) 10 years for contract claims or (ii) three years from when the employee becomes aware of the claim or 20 years from when the employee becomes entitled to claim for tort claims.

Sex/race/disability/ sexual orientation/ age discrimination	As above, in relation to tortious liability claims. If the claim is based on implied contractual rights (e.g. based on the employer's obligation to safeguard the working environment), the time limit is five years from when the employee becomes aware of the claim or 10 years (or 20 years if the claim is based on liability for loss of life or physical injury) from when the employee becomes entitled to claim.
Breach of contract	As above in relation to unpaid salary or other statutory benefits, unpaid retirement allowance and any other contractual rights.
Unlawful deductions	Three years

Family Friendly Laws

Maternity

Time off for antenatal care	Six weeks before expected date of birth (or 14 weeks for multiple births).
Maternity leave	Eight weeks after the birth (can be reduced to six weeks at the employee's request and with a doctor's approval).

Maternity pay	<p>None from employers but government-supported mandatory health insurance pays a one-off payment of ¥420,000 (approximately £2,749 or \$3,835) per baby and also makes payments to support birth and baby care every other month. The latter payments are based on the mandatory health insurance premiums paid by the mother and commence six weeks prior to the expected date of birth (or 14 weeks in the case of multiple births) and continue until eight weeks after the birth.</p> <p>Also, some city governments make payments to support births. For example, the Shibuya Ward in Tokyo makes a one-off payment of ¥100,000 per baby to new mothers who have lived in Shibuya Ward for three months or more prior to the delivery date.</p>
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Adoption/Paternity/Parental

Leave	Up to the child's first birthday. This period can be extended to 24 months in specific circumstances where the parent employee has difficulties in returning to work (e.g. they cannot obtain day childcare, etc.).
Pay	None from employers but government-supported mandatory unemployment insurance makes payments to support childcare every other month. These payments are based on the mandatory unemployment insurance premiums paid by the parent employee(s) and commence eight weeks after the birth (for the mother) or on the date of birth (for the father) and continue until one year after the birth, but that period can be extended to up to 24 months if there is no daycare or nursing mother available.

Working Time

Paid Annual Leave

10 days for employees who have been continuously employed for six months and who have reported for work on at least 80% of the total working days during that period.

For employees who have been employed continuously for at least one and a half years, the following formula applies:

Number of Years of Continuous Service After Six Months	Paid Annual Leave (Days)
1	11
2	12
3	14
4	16
5	18
6	20

Rest breaks	45 minutes if the working hours exceed six per day. 60 minutes if the working hours exceed eight per day.
Daily rest	None
Weekly rest	One day or more per week.
Weekly working time limits	Eight hours per day, 40 hours per week.

Night working time limits	<p>None (other than for employees aged under 18, who are not permitted to work between 10 p.m. and 5 a.m.).</p> <p>Additional salary for work between 10 p.m. and 5 a.m. must be paid at the rate of 25% of the normal salary. This is in addition to the overtime premiums below.</p>
Overtime	<p>Not allowed without agreement between the employer and a union (or representative of the employees) registered with the Labour Standards Office¹. Additional salary for overtime work must be paid in accordance with administrative guidelines:</p> <ul style="list-style-type: none"> • At least 25% for overtime work of 60 hours or less per month • At least 50% for overtime work of more than 60 hours per month • At least 35% for work performed during holidays

1. Overtime may not exceed 45 hours per month or 360 hours per year. During busy periods, however, employers may ask employees to work overtime for up to 100 hours per month, up to an average of 80 hours per month (calculated over a period of between two and six months), or up to 720 hours per year.

Statutory Sick Pay

Rate of pay	None
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National Minimum Wage

Rate of pay	No national minimum wage and each prefecture has its own rate. For example, since 1 October 2019, the rate for Tokyo has been ¥1,013 (approximately £6.63/US\$9.25) per hour. The rate may next change in early October 2022.
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Written Statements

Terms and conditions	<p>Employment contracts must be in writing (including email) and include at least the following conditions:</p> <ul style="list-style-type: none"> • Duration of employment • Place of work • Duties • Salary • Working time (start and end times) • Holidays • Paid leave policy • Rest times • Dismissal policy
Itemised pay statements	Must provide a pay statement pursuant to the Income Tax Act.
Written reasons for dismissal	Must provide a statement of reasons for dismissal if requested by the dismissed employee.

Miscellaneous Rights

Minimum notice	30 days' advance notice (or payment of average salary for a period of not less than 30 days).
Time off for public duties	None










Time off for union duties	None
Time off for safety representatives	None
Time off in redundancy notice period	None

National Income Tax 2020/2021

Taxable Total Income Per Year (¥)	National Income Tax Rate	Total Tax on Income Below Band (¥)
Up to 1.95 million	5%	0
1.95 million or more but less than 3.30 million	10%	97,500
3.30 million or more but less than 6.95 million	20%	232,500
6.95 million or more but less than 9 million	23%	962,500
9 million or more but less than 18 million	33%	1,434,000
18 million or more but less than 40 million	40%	4,404,000
40 million or more	45%	13,204,000



South Korea

-  **Qualifying Period of Service/
Compensation Limits/Time Limits**
-  **Family Friendly Laws**
-  **Working Time**
-  **Sick Pay**
-  **National Minimum Wage**
-  **Written Statements**
-  **Miscellaneous Rights**
-  **Works Council**
-  **Income Tax**

Qualifying Period of Service

Unfair dismissal	None
Redundancy pay	One year of continuous service plus an average of 15 or more working hours per four weeks.
Ethnicity/sex/ race/disability/ religious belief/ age discrimination	None
Breach of contract	None
Unlawful deductions	None

Compensation Limits

Unfair dismissal	No limit
Redundancy	Statutory redundancy: 30 days' average wage for each year of continuous service.
Sex/race/disability/ sexual orientation/ age discrimination	No limit
Breach of contract	No limit
Unlawful deductions	No limit

Time Limits

Unfair dismissal	Appeals to the Regional Labor Relations Commission must be made within three months of the date of the dismissal. Appeals to the District Court for reinstatement are not time limited.
Redundancy	Three years
Ethnicity/sex/ race/disability/ religious belief/ age discrimination	Three years from the date the employee becomes aware of the discrimination and the person responsible for it or 10 years from the date of the discrimination, whichever is the earlier.
Breach of contract	Three years for wage-related claims and 10 years for civil compensation claims.
Unlawful deductions	Three years for wage-related claims and 10 years for civil compensation claims.

Family Friendly Laws

Maternity

Time off for antenatal care	Paid time off to attend antenatal medical examinations.
Maternity leave	<p>Pregnant employees are entitled to 90 days' maternity leave (120 days for multiple pregnancies) comprising:</p> <ul style="list-style-type: none"> • The prenatal rest period, which may commence at the earliest 45 days (60 days for multiple pregnancies) before the expected date of birth • The postnatal rest period, which will be the balance of the 90 days (120 days for multiple pregnancies) and a minimum of 45 days (60 days for multiple pregnancies) <p>Maternity leave will be granted in the event of a miscarriage or stillbirth, at the request of the employee, on a sliding scale (depending at what point during the pregnancy the miscarriage or stillbirth occurs).</p>
Maternity pay	First 60 days (75 days for multiple pregnancies) of maternity leave.

Infertility

Infertility leave	Up to three days' leave per year for infertility treatment.
Infertility pay	One day of infertility leave per year is paid.

Adoption

Adoption leave	None
Adoption pay	None

Paternity

Paternity leave	Fathers are entitled to request up to 10 days' leave to be taken within 90 days of the birth.
Paternity pay	10 days of paternity leave.

Parental

Parental leave	Both parents are entitled to take up to one year of parental leave before the child reaches eight years of age or the second grade of elementary school, except for those employees with less than six months' continuous service as of the day prior to commencing parental leave. Both parents are entitled to take parental leave at the same time.
Pay	<p>80% of regular wages for the first three months, calculated under the Labour Standards Act, subject to an upper limit of ₩1.5 million (approximately £998/US\$1,295) per month and a lower limit of ₩700,000 (approximately £466/US\$604).</p> <p>For the remaining period of leave (up to nine months), 50% of ordinary wage per month, subject to an upper limit of ₩1.2 million (approximately £798/US\$1,036) per month and a lower limit of ₩700,000 (approximately £466/US\$604).</p> <p>This is an insurance benefit paid by the Korean government and not directly by employers.</p>

Reduced working hours for childcare	<p>Both parents are entitled to reduced working hours (15 – 35 hours per week) for up to one year, scheduled in either a single block or in separate periods of three months or more, before the child reaches eight years of age or the second grade of elementary school, except employees with less than six months' continuous service.</p> <p>It is up to the employee to decide how far to reduce their work schedule. This cannot be refused by the employer, unless it would cause serious disruption to the business or it cannot find a replacement for the employee (the threshold for this is high).</p>
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Family Care

Family care leave	<p>Employees who need to take care of their family due to family illness, accident, age, etc., may take up to 90 days' family care leave per year, to be taken in minimum periods of 30 consecutive days. Employees are also allowed time off to care for their grandparents or grandchildren, in addition to their parents, spouse, children or spouse's parents.</p>
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Time off for short-term family care	Employees may also take shorter periods of family care – up to 10 days per year. Please note that any such days used for this short-term family care leave are included in the 90 days of family care leave per year.
Family care pay	None
Reduced working hours for family care	<p>Employees with more than six months' continuous service are entitled to reduced working hours (between 15 and 30 hours per week) for family care, an employee's own illness or injury, retirement preparations (age 55 or over) and academic study.</p> <p>They will usually only be entitled to reduced working hours for up to one year, but this may be extended up to a maximum of two additional years in certain circumstances where there is a reasonable justification.</p> <p>It is up to the employee to decide how far to reduce their work schedule. This cannot be refused by the employer, unless it would cause serious disruption to the business or it cannot find a replacement for the employee (the threshold for this is high).</p>

Working Time

Paid annual leave	<p>15 days for employees who attended work for at least 80% of the year. This entitlement increases by one day of leave for every two years of consecutive service after the first year (so, for example, by the start of year four an employee would receive 16 days of paid annual leave). The maximum amount of paid annual leave under the Labour Standards Act is 25 days, but employers may agree to provide more.</p> <p>Employees who have worked for less than one year or who did not attend work for at least 80% of the year are entitled to one day of paid annual leave for each month that they worked and recorded perfect attendance.</p>
Rest breaks	30 minutes or more per day where the working time is four hours or more, and one hour or more per day where the working time is eight hours or more.
Daily rest	<p>Daily working time must not usually exceed eight hours. Any possible exception is limited to 12 hours' overtime per week.</p> <p>Daily working time for employees aged 15-18 must not exceed seven hours.</p>
Weekly rest	At least one full day's rest per week for those who recorded full attendance during the week in question.



<p>Weekly working time limits</p>	<p>Weekly working time must not exceed 40 hours. Any possible exception is limited to 48 hours by the rules of the employment, or 52 hours only by written consent of the employee representative (if there is an organised labour union representing at least half of the employees, by that union; if not, by a person(s) who represent(s) more than half of the employees).</p> <p>The Labour Standards Act has been amended to clarify that “one week” consists of seven days, including public holidays. This means that the current maximum working hours of 68 hours per week (40 regular hours per week plus a possible additional 12 overtime hours by consent plus eight hours x two holidays/weekend time) will be reduced to 52 hours per week (40 regular hours per week plus a possible additional 12 overtime hours by consent).</p> <p>Weekly working time for employees aged 15-18 must not exceed 35 hours. Any possible exception is limited to five hours’ overtime per week.</p>
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<p>Night working time limits</p>	<p>From 10 p.m. to 6 a.m.: average eight hours maximum; pregnant women and employees under 18 may not work during the night.</p>
<p>Overtime</p>	<p>Employees who work overtime are entitled to overtime pay. Overtime is paid at the normal hourly rate plus at least 50%. There are also 50% premiums for work during holiday exceeding eight hours and night-time work.</p>

Statutory Sick Pay

<p>Rate of pay</p>	<p>None</p>
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National Minimum Wage

<p>Rate of pay</p>	<p>₩8,720 (approximately £5.73/ US\$7.81) per hour in 2021. This will increase to ₩9,160 per hour from 1 January 2022.</p>
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Written Statements

Terms and conditions	Certain terms and conditions must be in writing (see below), so employees and employers normally enter into written employment agreements.
Itemised pay statements	None as a matter of right.
Statutory employment agreement contents	The employment agreement must include, as a minimum, the following details: <ul style="list-style-type: none"> • Pay • Prescribed working hours • Rest time/days • Paid annual leave • Other matters specified in Presidential Decrees
Written reasons for dismissal	The employer must notify the employee in writing of: <ul style="list-style-type: none"> • Reasons for the dismissal • Effective date of the dismissal

Miscellaneous Rights

Minimum notice	If the employer fails to give at least 30 days' prior notification of dismissal, it must pay the employee at least 30 days' ordinary wages in lieu, except (a) in the case of an employee who has worked continuously for less than three months; (b) where it is not possible for the employer to maintain its business due to natural disasters or other comparable circumstances; or (c) the employee intentionally causes substantial harm to the employer's business or damages its property, as provided in the Decree of the Ministry of Employment and Labour. Dismissal for a managerial reason (e.g. a dismissal resulting from a transfer, merger or acquisition of the business intended to safeguard the business): 50 days before the intended date of dismissal to the employee representative.
Time off for public duties	Generally, yes (i.e. civic duties, official duties).

Time off for union duties

The regulation prohibiting compensation for full time union officers was repealed as of 5 January 2021 (effective 6 July 2021). However, salary compensation may only be provided within the time-off limit. Any violation thereof will be subject to punishment as an unfair labour practice. The Ministry of Employment and Labour's Time-Off System Deliberation Committee determines the maximum time-off limit. The limit is announced by the Minister of Employment and Labour every three years.

Management delegates are excluded from the calculation of time-off hours using the maximum time-off limit set out below. Employees engaged in the management of a union, consultation or bargaining with an employer, grievance settlement, etc., unrelated to a Works Council (described below) are included in the calculation of time-off hours.

Time off for union duties may be increased where the company has more than 1,000 union members and more than 5% of those members are working across at least two regional governments that meet the necessary criteria.

Time-off hours for union duties may be reduced by agreement between employers and employees.

Time off for safety representatives

None paid – unpaid by agreement.

Time off in redundancy notice period

None paid – unpaid by agreement.



Works Council

<p>Number of Works Council members</p>	<p>A Works Council is mandatory in companies employing at least 30 employees, although companies employing less than 30 employees may also have a Works Council. It is composed of three to 10 elected employee representatives and three to 10 management delegates. The number of members from each side should be equal.</p>
<p>Right to time off</p>	<p>Employers and employees may agree that workers shall be paid if they engage in affairs related to a Works Council, management of a union, consultation or bargaining with an employer, grievance settlement, etc., within the maximum time-off limit (see table “Time Off for Union Duties”).</p> <p>Members of a Works Council may be granted a right to paid time off by a collective agreement or the employer’s consent within the maximum time-off limit.</p> <p>Therefore, time off for members of a Works Council may vary between companies. Members of a Works Council may also be paid if they attend a meeting or engage in affairs directly related to their duties.</p> <p>Time-off hours for Works Council duties may be reduced by agreement between employers and employees.</p>

Time Off for Union Duties

Number of Eligible Employees	Time-off Limit
Fewer than 100	Up to 2,000 hours
100-199	Up to 3,000 hours
200-299	Up to 4,000 hours
300-499	Up to 5,000 hours
500-999	Up to 6,000 hours
1,000-2,999	Up to 10,000 hours
3,000-4,999	Up to 14,000 hours
5,000-9,999	Up to 22,000 hours
10,000-14,999	Up to 28,000 hours
15,000 or more	Up to 36,000 hours





Income Tax 2021 (for income in 2020)

Gross Income Tax Base	Tax Rate
₩0 – ₩12 million	6% of tax base
₩12 million – ₩46 million	₩720,000 + (15% of the amount exceeding ₩12 million)
₩46 million – ₩88 million	₩5.82 million + (24% of the amount exceeding ₩46 million)
₩88 million – ₩150 million	₩15.9 million + (35% of the amount exceeding ₩88 million)
₩150 million – ₩300 million	₩37.6 million + (38% of the amount exceeding ₩150 million)
₩300 million – ₩500 million	₩94.6 million + (40% of the amount exceeding ₩300 million)
₩500 million – ₩1 billion	₩174.6 million + (42% of the amount exceeding ₩500 million)
Over ₩1 billion	₩384.6 million + (45% of the amount exceeding ₩1 billion)





Singapore

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Generally, Singapore has a pro-employer regime and applies “light-touch” regulation to employer-employee relationships.

Employment law in Singapore is predominantly governed by the Employment Act, which prescribes certain minimum conditions of employment. The Act generally applies to all employees regardless of salary level (except for seafarers, domestic workers and civil service/statutory board employees).

Within the categories of employees protected under the Employment Act, many of the protections relating to rest days, hours of work, overtime, entitlement to retrenchment and retirement benefits are found in Part IV of the Employment Act and are only applicable to non-managerial or non-executive employees earning no more than SG\$2,600 (approximately £1,377/US\$1,920) per month, or no more than SG\$4,500 (approximately £2,383/US\$3,322) if that employee is a “workman,” i.e. engaged in manual labour.

If, and to the extent that, an employee falls outside the protection of the Employment Act, his/her employment will be governed by the terms and conditions of his/her employment contract.

In this section, employees covered by the Employment Act are referred to as “EA employees” and those few categories of employees falling outside the Employment Act are referred to as “non-EA employees.” Employees falling within Part IV of the Employment Act are referred to as “Part IV employees.”



Qualifying Period of Service

Unfair dismissal	<p>(a) Six months or more for managers and executives who have been dismissed (i) with notice or (ii) without notice but with salary in lieu.</p> <p>(b) No qualifying period of service requirement for all other EA employees or in other scenarios.</p>	Breach of contract	<p>None. For EA employees, an employer's failure to pay salary in accordance with the Employment Act's requirements, such as not making the salary payment by the statutory deadline, making unauthorised deductions, etc., is deemed to be a breach of the employment contract.</p>
Redundancy pay	<p>(a) Part IV employees must have at least two years' continuous service to be eligible to receive redundancy pay. There is, however, no mandatory redundancy pay in Singapore unless provided for in the employment contract or collective agreement.</p> <p>(b) For non-Part IV employees, governed by the employment contract.</p>	Unlawful deductions	<p>None. For EA employees, deductions are prohibited unless: (a) prescribed by the Employment Act, a court order or other valid authority; (b) the employee has given written consent; or (c) the employer is declared an agent for the recovery of income tax, property tax or goods and services tax payable by the employee. The maximum allowable deduction is 50% of monthly salary (subject to a further 25% cap for certain individual allowable deductions). Deductions for absences from work, recovery of loans, advances or overpayment of salary, and agreed payments of subscriptions, fees and other dues payable to registered co-operative societies are not affected by the overall 50% cap. Total allowable deduction may exceed 50% of final salary payment where the employment is terminated.</p>
Sex/race/disability/ sexual orientation/ age discrimination	<p>No specific legislation on employment discrimination and equal opportunities. There are "Tripartite Guidelines on Fair Employment Practices" issued by the Tripartite Alliance for Fair & Progressive Employment Practices (TAFEP) which are not legally binding, though non-compliance with the Guidelines can lead to administrative penalties, including work pass disqualification. The Guidelines apply to employees without the need for any minimum period of service.</p>		



Written consent of EA employees for deductions from his/her salary for a reason other than existing prescribed reasons can be withdrawn by the EA employee at any time.

Any existing conditions accompanying deductions for a prescribed reason would still apply, and the overall 50% deduction cap still applies save for existing prescribed exclusions.

Redundancy

Part IV employees must have at least two years' continuous service to be eligible to receive redundancy pay. There is, however, no mandatory redundancy pay in Singapore unless provided for in the employment contract or collective agreement. Redundancy compensation is, therefore, subject to negotiation between employers and their employees/employee representatives.

The Tripartite Guidelines on Fair Employment Practices do, however, reference the "Tripartite Advisory on Managing Excess Manpower and Responsible Retrenchment", which recommends a redundancy payment of between two and four weeks' salary per year of service, depending on the financial position and industry practices of the business.

Compensation Limits

Unfair dismissal

EA employees may seek either (i) reinstatement to the former job and back wages or compensation to be determined by the Employment Claims Tribunal where the claim amount is limited to SG\$20,000 (or SG\$30,000 for union members claiming with their union's help) per head of claim

or (ii) damages in a civil action, with no claim limit.

If the required notice period is not given, then payment in lieu of notice is typically made. See "Minimum notice" below. Any other compensation due is governed by the employment contract.



Sex/race/disability/ sexual orientation/ age discrimination	<p>No specific legislation on employment discrimination and equal opportunities. Separate protective provisions exist, with certain prohibitions against discrimination on the grounds of age, maternity status and union activity, as well as a right to equal treatment under the Singapore Constitution.</p> <p>There are also the TAFEP Tripartite Guidelines on Fair Employment Practices, which are not legally binding, though non-compliance may lead to administrative penalties, which include work pass disqualification. Harassment may be subject to prosecution under the Protection from Harassment Act.</p>
Breach of contract	None
Unlawful deductions	None

Time Limits

Unfair dismissal	<p>EA employees must register their claims at the Tripartite Alliance for Dispute Management within one month of dismissal. If the dispute cannot be resolved at the Tripartite Alliance for Dispute Management, it will be referred to the Employment Claims Tribunal. The claim amount is limited to SG\$20,000 (or SG\$30,000 for union members claiming with their union's help) per head of claim in this instance.</p> <p>Otherwise, six years to bring a civil action.</p>
Redundancy	<p>If the redundancy falls within a claim of unfair dismissal, EA employees must register their claims with the Tripartite Alliance for Dispute Management within one month of termination of employment.</p> <p>If the dispute cannot be resolved at the that stage, it will be referred to the Employment Claims Tribunal. The claim amount is limited to SG\$20,000 (or SG\$30,000 for union members claiming with union's help) per head of claim in this instance.</p> <p>Otherwise, six years to bring a civil action.</p>



Sex/race/disability/sexual orientation/age discrimination

If the discrimination claim falls within a claim of unfair dismissal, EA employees must register their claims with the Tripartite Alliance for Dispute Management within one month of termination of employment. If the dispute cannot be resolved at that stage, it will be referred to the Employment Claims Tribunal. The claim amount is limited to SG\$20,000 (or SG\$30,000 for union members claiming with their union's help) per head of claim in this instance.

Otherwise, six years to bring a civil action.

Breach of contract

For salary or monetary-related claims based on contractual or statutory entitlements, the claim must be registered with the Tripartite Alliance for Dispute Management for mediation within six months from dismissal, or within one year from the dispute if still employed. The claim amount is limited to SG\$20,000 (or SG\$30,000 for union members claiming with their union's help) per head of claim. If the dispute cannot be resolved at that stage, it will be referred to the Employment Claims Tribunal.

Otherwise, six years to bring a civil action for breach of contract.

Unlawful deductions

No time limit for prosecution of a regulatory offence under the Employment Act. If EA employees dispute a deduction, a claim can be registered with the Tripartite Alliance for Dispute Management for mediation within six months from dismissal, or within one year from the dispute if still employed. The claim amount is limited to SG\$20,000 (or SG\$30,000 for union members claiming with their union's help) per head of claim.

If the dispute cannot be resolved at that stage, it will be referred to the Employment Claims Tribunal.

Family Friendly Laws

Maternity

Time off for antenatal care	None
Maternity leave	12 weeks for an EA employee whose child is not a Singapore citizen, provided that the EA employee has worked for her employer for at least three continuous months prior to the birth of the child.



	<p>16 weeks if covered by the Child Development Co-Savings Act (i.e. the child is a Singapore citizen and the employee has worked for her employer for at least three continuous months prior to the birth of the child).</p> <p>Unless covered by the Child Development Co-Savings Act, non-EA employees are not entitled to maternity leave.</p>
Maternity pay	<p>First eight weeks at gross pay if covered by the Employment Act, unless, at the time of delivery, she has two or more living children and those children were born during more than one previous confinement, in which case the eight weeks are unpaid. The balance of four weeks is unpaid.</p> <p>For the first two confinements, eight weeks at gross pay if covered by the Child Development Co-Savings Act and certain conditions are met. The remaining eight weeks are paid but subject to a cap of SG\$20,000 (approximately £10,590/US\$14,774), including contributions to the Central Provident Fund Board, when seeking reimbursement from the government.</p>

	<p>For the third and subsequent confinements, the full 16 weeks at gross pay, reimbursable by the government but subject to the SG\$40,000 (approximately £21,176/US\$29,540) cap.</p> <p>Limited maternity benefit from the state is available for an employee who has not worked three continuous months with a single employer but can demonstrate at least 90 days' employment during the 12 months preceding the birth of the child.</p>
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Adoption

Adoption leave	<p>12 weeks, provided certain conditions are met, including that the child is a Singapore citizen or obtains Singapore citizenship within six months of the adoption order. Adoption leave must be taken before the child's first birthday.</p>
Adoption pay	<p>The first four weeks are paid by the employer for the first two adoptions and the last eight weeks can be reimbursed by the government, capped at SG\$10,000 (approximately £5,294/US\$7,386) for every four weeks of leave taken (including contributions to the Central Provident Fund Board).</p> <p>For the third and subsequent adoptions, all 12 weeks are reimbursable by the government, subject to the same cap.</p>



Paternity

Paternity leave	Two weeks, provided that certain conditions are met, including that the parents are (or were) legally married, the child is a Singapore citizen and the father has worked for his employer for at least three continuous months prior to the birth of the child. Additional conditions apply if the child is adopted.
Paternity pay	Funded by the government up to a weekly cap of SG\$2,500 (approximately £1,323/US\$1,846), including contributions to the Central Provident Fund Board.

Parental Leave

Shared parental leave	A male employee whose child is a Singapore citizen and who is legally married to the mother of the child is – with her consent – able to share up to four weeks of the mother’s 16 weeks’ maternity leave.
Shared parental leave pay	Reimbursed by the government, capped at SG\$2,500 (approximately £1,323/US\$1,846) per week (including contributions to the Central Provident Fund Board).

Childcare

Childcare and infant care leave	<p>For EA employees who have worked for the employer for a continuous period of three months and who have a child below seven years of age: two days’ childcare leave.</p> <p>For both EA and non-EA employees who are covered by the Child Development Co-Savings Act (i.e. those whose child is a Singapore citizen and who have worked for their employer for a continuous period of three months):</p> <ul style="list-style-type: none"> • Six days of childcare leave per year if the child is under seven years of age • An additional six days of infant care leave per year if the child is under two years of age • Two days of extended childcare leave per year if the child is between seven and 12 years of age <p>Childcare leave and infant care leave are both capped at six days per year regardless of the number of children the employee has.</p>
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Pay	<p>Infant care leave is unpaid.</p> <p>The two days of childcare leave under the EA is paid by the employer.</p> <p>The six days of childcare leave under the Child Development Co-savings Act is paid, with the first three days paid by the employer and the remaining three days reimbursable by the government. The government payment is capped at SG\$500 (approximately £265/US\$369) per day.</p> <p>The two days of extended childcare leave are reimbursable by the government, capped at SG\$500 (approximately £265/US\$369) per day.</p>
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Rest breaks	For Part IV employees, not more than six consecutive hours without a break (can be extended by contract, but subject to limits).
Daily working hours	For Part IV employees, not more than eight hours a day (can be extended by contract, but subject to limits).
Weekly working time limits	For Part IV employees, not more than 44 hours a week (can be extended by contract, but subject to limits).
Night working time limits	None
Overtime	For Part IV employees, up to 72 hours per month. Employers can apply for an exemption if they require employees to work more than the 72 hours of overtime in a month. Work on rest days or public holidays is not counted in the 72-hour overtime limit, except for work done beyond the usual daily working hours on those days. Such extra hours are included in the 72-hour limit.

Working Time

Paid annual leave	<p>All EA employees, whether they fall within or outside Part IV of the Employment Act, are entitled to a minimum of seven days for the first year of employment, plus one day for each subsequent year of employment (up to a cap of 14 days' annual leave).</p> <p>Part IV employees are entitled to carry forward any unused leave to the next 12 months.</p> <p>For non-EA employees, governed by the terms of the employment contract.</p>
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Statutory Sick Leave

Sick leave The number of days of paid sick leave an EA employee is entitled to per year depends on his/her continuous service (see below) and is subject to certain conditions (e.g. minimum three months' service).

Service Period	Paid Outpatient Non-hospitalisation Leave (Days)	Paid Hospitalisation Leave (Days) (Inclusive of the Outpatient Non-hospitalisation Leave)
3 months	5	15
4 months	8	30
5 months	11	45
6 months and above	14	60

National Minimum Wage

Minimum wage A Progressive Wage Model akin to a minimum wage applies to employees in the cleaning, security and landscape (e.g. park maintenance) service industry sectors who are Singapore citizens or permanent residents. Otherwise, none.

Written Statements

Terms and conditions	Written employment contract recommended. A written record of prescribed key employment terms must be given to an EA employee within 14 days of the start date.
Itemised pay statements	All employers must issue itemised pay slips to EA employees at least once a month and within three days of salary payment. Pay slip items include basic salary, allowance, bonus, deductions and overtime pay.
Written reasons for dismissal	At the employer's option, but recommended to avoid allegations of unfair dismissal.



Miscellaneous Rights

Minimum notice periods applying to both employers and EA employees:

Period of Employment	Notice Period
Less than 26 weeks	1 day
26 weeks up to 2 years	1 week
2 years up to 5 years	2 weeks
5 years and above	4 weeks

The above right applies to EA employees only if no agreement on notice period, or a notice period shorter than the minimum period, is stated in the employment contract. For non-EA employees, minimum notice periods will be governed by the employment contract.

Time off for public duties	An employer must grant leave of absence to any employee required to report for national (military) service. Salary is paid by the government.
Time off for union duties	An employer must grant unpaid leave of absence for a period no longer than reasonably required for an EA employee to carry out his/her duties, or exercise his/her rights, as an officer of the union.
Time off for safety representatives	Members of the workplace safety and health committee attending committee meetings as a statutory requirement are entitled to do so without any deduction of salary.
Time off in redundancy notice period	Not applicable



Income Tax

Income tax rates in Singapore are progressive and tiered, based on the annual income of tax resident individuals, with the highest being 22% on any annual income exceeding SG\$320,000.

The tiers for resident individuals for year of assessment 2017 onwards are:

Chargeable Income (in SG\$)	Rate (%)	Gross Tax Payable (in SG\$)
First \$20,000	0	0
Next \$10,000	2	\$200
First \$30,000	–	\$200
Next \$10,000	3.5	\$350
First \$40,000	–	\$550
Next \$40,000	7	\$2,800
First \$80,000	–	\$3,350
Next \$40,000	11.5	\$4,600
First \$120,000	–	\$7,950
Next \$40,000	15	\$6,000
First \$160,000	–	\$13,950
Next \$40,000	18	\$7,200
First \$200,000	–	\$21,150
Next \$40,000	19	\$7,600
First \$240,000	–	\$28,750
Next \$40,000	19.5	\$7,800
First \$280,000	–	\$36,550
Next \$40,000	20	\$8,000
First \$320,000	–	\$44,550
Above \$320,000	22	

Non-residents are taxed at the flat rate of 15% or the above resident rates, whichever is higher. Some types of income attract different rates. For example, director's remuneration or property rental income is taxed at 22%.





Vietnam



**Qualifying Period of Service/
Compensation Limits**



Time Limits



Family Friendly Policies



Working Time



Statutory Sick Pay



**National Minimum Wage/
Written Statements**



Miscellaneous Rights



Trade Unions



Social Security Contributions



Income Tax

The employment relationship in Vietnam is governed by the 2019 Labour Code, as well as a range of relevant government regulations, decrees and circulars. In general, the Labour Code and other regulations in Vietnam are employee-friendly and provide wide-ranging protection for employees.

The Labour Code covers most aspects of employment relations, including the rights and obligations of employees and employers. In addition to the labour legislation, the benefits, obligations and job security regime of employees and employers are regulated by the 2014 Law on Social Insurance.

Qualifying Period of Service

Unfair dismissal	<p>There is no qualifying period for unfair dismissal. An employee who has entered into a probation contract (by law, the probation period cannot be longer than six months) prior to entering into a labour contract may not have his/her employment confirmed by the employer at the end of the probationary period.</p> <p>The employer does not have to provide a reason for the non-confirmation and the employee does not have the right to bring an unfair dismissal claim in relation to it.</p>
Redundancy pay	12 months' continuous service.
Sex/race/disability/sexual orientation/age discrimination	None
Breach of contract	None
Unlawful deductions	None

Compensation Limits

Unfair dismissal	<p>Under Vietnamese labour law, "at-will" termination of employment by employers (whether by giving notice or otherwise) is not possible. Terminations must be based on statutory grounds and be carried out in accordance with employment legislation. If a termination of employment does not comply with the statutory requirements and procedures, the termination may be held to be unlawful and penalties imposed on the employer.</p>
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Pursuant to Article 41 of the Labour Code, in the event of an unfair dismissal (i.e. an unlawful unilateral termination by an employer), the employer must reinstate the employee on the terms set out in his/her labour contract, pay him/her remuneration (including salary, allowances and insurance contributions) for the days that he/she was unable to work plus at least two months' salary. If the employee does not want to be reinstated, the employer must pay the employee a redundancy payment in addition to those payments.

If the employer does not wish to accept the employee back to work then, in addition to those payments and the redundancy payment, the parties will often agree on an additional compensation payment of not less than two months' salary.

Redundancy

As from 1 January 2015, unemployment insurance became obligatory to all Vietnamese employees. Therefore, redundancy pay is only applicable and calculated for the period before the employee paid unemployment insurances, as below:

- Half a month's salary for each year of service, where the contract of employment expires without renewal (i.e. the contract was for a fixed term)
- One month's salary for each year of service, subject to a minimum payment of two months' salary where the contract of employment is terminated



Sex/race/disability/ sexual orientation/ age discrimination	<p>The following discriminatory acts are prohibited under the Vietnamese Labour Code:</p> <ul style="list-style-type: none"> • Discrimination on the basis of gender, race, skin colour, nationality, ethnicity, pregnancy, social status, marital status, belief, religion, HIV infection, disability, establishing or joining a trade union or participating in trade union activities • Mistreating employees and committing sexual harassment in the workplace • Illegally using underage employees <p>There is no specific legislation on the sanctions applicable to persons committing such discriminatory acts, although if an employee is found to have committed sexual harassment, this may be grounds for dismissal.</p>
Breach of contract	No fixed limits stipulated at law.

Unlawful deductions	<p>None</p> <p>Employers can only make deductions from an employee's salary if the employee has caused damage to the employer's assets because of his/her negligence, subject to the limits imposed by law in terms of the amount of damages awarded and related monthly deductions.</p>
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Time Limits

Unfair dismissal	Claims must be filed within one year of termination of employment.
Redundancy	Claims must be filed within one year of termination of employment.
Sex/race/disability/ sexual orientation/ age discrimination	Claims must be filed within one year from the date the claimant knew, or should have known, that his/her rights had been breached.
Breach of contract	Claims must be filed within one year from the day the claimant knew, or should have known, that his/her rights had been breached.
Unlawful deductions	Claims must be filed within one year from the day the claimant knew, or should have known, that his/her rights had been breached.



Family Friendly Policies

The following categories of employees, subject to their having made compulsory social insurance contributions, are entitled to maternity/paternity leave benefits:

- (a) Pregnant employees
- (b) Employees who have just given birth
- (c) Employees who are a surrogate mother or a commissioning mother (i.e. she requested the surrogacy)
- (d) Employees adopting child(ren) under six months of age
- (e) Female employees having a contraceptive device fitted or undergoing a sterilisation process
- (f) Male employees whose wives are giving birth

The categories of employees described in (b), (c) and (d) above will be entitled to receive statutory maternity leave benefits provided that they have been making social insurance contributions for a full six months or more during the 12-month period immediately prior to the date of childbirth or of receiving the surrogate/adopted children.

Maternity

Time off for postnatal care	One hour per working day for the period that the child is aged under 12 months.
Postnatal pay	Payable in full.
Maternity leave	Six months. For multiple births, 30 days' additional leave for each child.
Maternity pay	Employees are entitled to receive: <ul style="list-style-type: none"> (a) A lump-sum allowance per child equal to two months' base salary of the female employee. (b) A lump sum of six months' pay based on the employee's average monthly salary on which social security contributions are calculated during the six months preceding the leave.

Health Recovery After Maternity Leave

Health recovery leave	Where a female employee's health will not fully recover within 30 working days of the end of the maternity leave period, the employee may request additional leave of between five and 10 days. Usually, 10 additional days are granted to employees who give birth to twins or for other multiple births, seven additional days for employees who have a caesarean birth and an additional five days in other cases.
Health recovery pay	Each additional day of leave for health recovery following the maternity leave period is paid at 30% of basic salary.



Adoption

Leave	<p>In the case of adoption of a child under six months' old, an employee who is eligible for maternity benefits is entitled to leave under the maternity/paternity regime until the adopted child reaches six months of age.</p> <p>If both adoptive parents have complied with their social insurance contribution requirements, either parent will be eligible for the leave.</p>
Pay	<p>Employees are entitled to receive:</p> <ul style="list-style-type: none"> • A lump-sum allowance per adopted child equal to two months' base salary of the female employee. The base salary used to calculate the allowance is the amount paid during the month the adoption takes place. • A lump-sum of six months' pay based on the employee's average monthly salary on which social insurance contributions are calculated during the six months preceding the leave.

Surrogacy and Commissioning Mothers' Maternity Leave

Leave	<p>Surrogate Mothers</p> <p>A surrogate mother is entitled to receive (a) postnatal care benefits applicable to other ordinary pregnant employees, (b) maternity leave until the date the surrogate child is handed over to the commissioning parents, provided that the leave does not exceed that applicable to other non-surrogate mothers (i.e. six months), and (c) health recovery leave as described above.</p> <p>If the surrogate mother's maternity leave is less than 60 days, calculated from the birth of the child to the date the child is handed over or dies, the surrogate mother is entitled to a full period of 60 days' maternity leave, inclusive of public holidays, New Year holiday and weekends.</p> <p>Commissioning Mothers</p> <p>A commissioning mother is entitled to maternity leave calculated from the date she receives the surrogate child until the date the child reaches six months of age.</p> <p>In the event of surrogate twins or multiple births, the commissioning mother will receive one additional month's leave for every additional child, calculated from the second child onwards.</p>
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Pay

Surrogate Mothers

- A per diem payment for antenatal care equal to monthly statutory maternity pay (which is base monthly salary, i.e. monthly salary excluding allowances) divided by 24 days
- A per diem maternity payment equal to the monthly statutory maternity pay (see above) divided by 30 days, if the surrogate mother suffers a miscarriage, suction aspiration, dilation and extraction, stillbirth or a forced abortion due to illness
- A lump-sum allowance per surrogate child equal to two months of her base salary
- A lump-sum of six months' pay based on the employee's average monthly salary on which social insurance contributions are calculated, for the six months immediately preceding the leave

Commissioning Mothers

A commissioning mother who receives a surrogate child under six months old is entitled to:

- A lump-sum allowance per surrogate child equal to two months' base salary calculated as at the month of birth of the child, if the surrogate mother of that child does not satisfy the requirements for entitlement to maternity leave
- A lump-sum of six months' pay based on the employee's average monthly salary on which social insurance contributions are calculated, during the six months immediately preceding the leave



Paternity

Paternity leave	<p>An employee who has been making compulsory social insurance contributions and is legally married to his child's mother is entitled to paternity leave of:</p> <ul style="list-style-type: none"> • Five working days. • Seven working days if his wife has a caesarean delivery or a premature birth at under 32 weeks of the pregnancy. • 10 working days if his wife gives birth to twins. In the event of triplets or other multiple births at the same time, he is entitled to an additional three working days' leave for each child, calculated from the third child onwards. • 14 working days if his wife has a caesarean delivery for twins or other multiple births at the same time. <p>An employee whose wife is a surrogate mother is also entitled to paternity leave.</p> <p>Paternity leave must be taken within the 30 days following the date of childbirth, and includes public holidays, New Year holiday and weekends.</p>
Paternity pay	A per diem paternity payment equal to the monthly statutory maternity pay divided by 24.

Parental

Parental leave	None
Pay	Not applicable

Working Time

Paid annual leave	<p>An employee who has been working for a full 12-month period for an employer is entitled to minimum paid annual leave as follows:</p> <ul style="list-style-type: none"> • 12 working days for an employee working in normal conditions • 14 working days for an employee working in a heavy, hazardous or dangerous job, or working in a location with harsh living conditions on the list issued by the competent authorities, or for minor or disabled employees • 16 working days for an employee working in an extremely heavy, hazardous or dangerous job, or working in a location with extremely harsh living conditions on the list issued by the competent authorities <p>An employee's annual leave is increased by one day for every five years' service with the employer.</p>
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Rest breaks	<p>During night work (10 p.m. – 6 a.m.), employees are entitled to a rest break of at least 45 minutes to be taken during working hours.</p> <p>In addition to the rest breaks described above, the number and timing of breaks during the working day may be increased by the labour contract and recorded in the companies’ internal labour regulations.</p>	Weekly working time limits	No more than 48 hours a week.
Daily working hours	<p>No more than eight hours per day for employees working in normal conditions.</p> <p>No more than 10 hours a day for employees where the employer sets working hours on a weekly basis.</p>	Night working time limits	None
Daily rest	<p>60 minutes a day for female employees with children under 12 months of age.</p> <p>30 minutes a day for female employees during their menstrual periods.</p>	Overtime	<ul style="list-style-type: none"> • Daily overtime must not exceed 50% of the ordinary daily working hours • Where the employer sets the working hours on a weekly basis, the total number of ordinary working hours and overtime hours must be no more than 12 per day • Overtime must be no more than 12 hours a day when employees work overtime on public holidays, New Year holiday and weekends <p>Overtime hours must be no more than 40 hours per month, and total annual overtime hours must not exceed 200. In special cases stipulated by the government, the total annual overtime hours can be up to 300.</p>
Weekly rest	<p>Employees are entitled to a weekly rest of at least 24 consecutive hours.</p> <p>Employees who are unable to take their weekly rest period due to their working patterns are entitled to an average of at least four rest days per month.</p>		

Statutory Sick Pay

Employees making compulsory social insurance contributions in accordance with the law are entitled to the maximum number of days of paid sick leave per year as follows:

Number of Years of Compulsory Social Insurance Contributions Made by Employee	Maximum Number of Days of Sick Leave per Year Excluding Public Holidays, New Year Holiday and Weekends	
	Employee Working in Normal Conditions	Employee Working in a Heavy, Hazardous or Dangerous Job in the List Issued by the Competent Authorities
Fewer than 15 years	30	40
15 to 30 years	40	50
More than 30 years	60	70

In relation to illnesses requiring long-term treatment, as specified in the list issued by the Ministry of Health, employees are entitled to a maximum period of 180 days' paid sick leave per year including public holidays, New Year holiday and weekends. If at the end of the 180-day period, treatment is still required, the employee will continue to be entitled to paid sick leave for a period not exceeding the duration for which compulsory social insurance contributions were made by him/her.

Employees are also entitled to paid sick leave to care for their sick children as follows:

- (a) Up to 20 working days a year for each child under three years of age
- (b) Up to 15 working days a year for each child from three up to seven years of age

National Minimum Wage

The regional minimum wage in Vietnam is as follows (for ease of reference please note that £1 is approximately VND32,672 and US\$1 is approximately VND23,068):

Categorised Region	Monthly Minimum Wage of Employee	Monthly Minimum Wage of Skilled and Qualified Employee
Region I	VND4,420,000	VND4,729,400
Region II	VND3,920,000	VND4,194,400
Region III	VND3,430,000	VND3,670,100
Region IV	VND3,070,000	VND3,284,900



Written Statements

Terms and conditions	Labour contracts must be signed and are usually on the standard form issued by the government, which can be supplemented by annexes. A labour contract may be concluded in electronic form.
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Itemised pay statements	Not required
Written reasons for dismissal	Required

Miscellaneous Rights

Minimum notice

Employment Termination	Notice Period Given by Employer	Notice Period Given by Employee
Termination due to expiry of labour contracts	At least 15 days prior to expiry of the fixed term	None
Unilateral termination of the labour contracts by an employer	At least 45 days for open-ended labour contracts At least 30 days for fixed-term labour contracts for 12-36 months At least three working days for termination of fixed-term contracts with a term of less than 12 months	Not applicable
Unilateral termination of the labour contracts by an employee	Not applicable	At least 45 days for open-ended labour contracts At least 30 days for fixed-term contracts with a duration of 12-36 months At least three days for fixed-term labour contracts of less than 12 months. The employee is not required to give the employer any advance notice where the labour contract is terminated due to the employee: <ul style="list-style-type: none"> • Not being provided with the job, work location or working conditions agreed in the labour contract



- Not being paid his/her salary in full or on time as stipulated in the labour contract
- Being mistreated, sexually harassed or subjected to forced labour

Time off for public duties An employee who is required to perform military service is entitled to suspend temporarily the performance of his/her labour contract. The employee must return to work within 15 days of the expiry of the temporary suspension, and the employer is required to continue employing the employee unless otherwise agreed by the parties.

Time off for union duties 24 working hours per month for the chairman and vice chairman of a local trade union.
12 working hours per month for executive members, the head and deputy head of a trade union group.

Time off for safety representatives Not applicable

Time off in redundancy notice period None

Trade Unions

The establishment of trade unions by companies in Vietnam is on a voluntary basis. In accordance with the Law on Trade Unions, employers are required to pay union funds equivalent to 2% of the payroll amount (based on the actual amount used to calculate social insurance payments for employees). Payments of the union funds should be made on a monthly basis, at the same time as the social insurance payment for the employees.

Social Security Contributions

The current rates of social security contributions applicable to employers and Vietnamese employees are:

Contributions Made by	Rates of Compulsory Social Security Contribution				
	Social Insurance	Insurance for Occupational Accident and Disease	Health Insurance	Unemployment Insurance	Total
Employer	17%	0.5%	3%	1%	21.5%
Employee	8%	0%	1.5%	1%	10.5%
Total					32%

The social security contributions of an employee are determined by the total of the employee's monthly base salary and monthly allowances, as stipulated in the labour contracts, multiplied by the above rates.

Foreign employees of Vietnamese employers who have obtained work permits or practising certificates and signed employment contracts for a fixed term of at least one year, are required to participate in the compulsory social security scheme as follows:

Contributions Made by	Rates of Compulsory Social Security Contribution					
	Social Insurance		Insurance for Occupational Accident and Disease	Health Insurance	Unemployment Insurance	Total
	Sickness and Maternity	Retirement and Survivorship Allowance				
Employer	3%	14% (applicable from 1 January 2022)	0.5%	3%	0%	20.5%
Foreign Employee	0%	8% (applicable from 1 January 2022)	0%	1.5%	0%	9.5%
Total						30%



Income Tax

Current personal income tax rates applicable to individuals:

(a) Residents – employment income

Annual Taxable Income (Million VND)	Monthly Taxable Income (Million VND)	Tax Rate
Up to 60	Up to 5	5%
More than 60 up to 120	More than 5 up to 10	10%
More than 120 up to 216	More than 10 up to 18	15%
More than 216 up to 384	More than 18 up to 32	20%
More than 384 up to 624	More than 32 up to 52	25%
More than 624 up to 960	More than 52 up to 80	30%
More than 960	More than 80	35%

(b) The personal income tax rate applicable to non-residents for their employment income is 20%.

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The information in this guide is correct the time of publication. Note that currency equivalents are likely to fluctuate. Readers are advised to check the information at the time of use.

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