



Guide to Personal Income Tax (PIT) in Vietnam

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Employee in probation contract, subcontractor, internship

LOCAL

Taxable Income \leq 2.000.000VND

PIT = 0

Taxable Income $>$ 2.000.000VND

PIT = taxable income x 10%



EXPAT

Non-resident
Taxable income \leq 2.000.000VND

PIT = 0

Non-resident
Taxable Income $>$ 2.000.000VND

PIT = taxable income x 20%

Resident
Taxable income \leq 2.000.000VND

PIT = 0

Resident
Taxable income $>$ 2.000.000VND

PIT = taxable income x 10%

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For employee with labor contract: local or expat

Assessable income	%	How to calculate
From 0 to \leq 5M	5%	5% x Assessable income
From $>$ 5M to \leq 10M	10%	10% x Assessable income - 250.000VND
From $>$ 10M to \leq 18M	15%	15% x Assessable income - 750.000VND
From $>$ 18M to \leq 32M	20%	20% x Assessable income - 1.650.000VND
From $>$ 32M to \leq 52M	25%	25% x Assessable income - 3.250.000
From $>$ 54M to \leq 80M	30%	30% x Assessable income - 5.850.000
From $>$ 80M	35%	35% x Assessable income - 9.850.000

Taxable income =

Total Gross - PIT exemption allowance

Assessable income =

Taxable income - SHUI (EE) - Self deduction (11M) - Dependent deduction (4.4M/person)

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