

**VIETNAM SOCIAL SECURITY  
SOCIAL SECURITY OFFICE  
OF HO CHI MINH CITY**

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom – Happiness**

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No.553/TB-BHXH

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*Ho Chi Minh City, March 23, 2020*

To: Employers in Ho Chi Minh City

Pursuant to the Prime Minister's Directive No. 11/CT-TTg of March 4, 2020 on urgent tasks and solutions to remove difficulties for production and business, ensuring social security in response to Covid-19 epidemic; Official Letter No. 797/LDTBXH-BHXH dated March 9, 2020 of the Ministry of Labor, Invalids and Social Affairs guiding the temporary suspension of contribution to the retirement and survivorship fund for enterprises facing difficulties caused by Covid-19 epidemic; Official Letter No. 860/BHXH-BT dated March 17, 2020 of Vietnam Social Security on suspending the contribution to the retirement and survivorship fund for those affected by Covid-19 epidemic.

In order to remove difficulties for production and business, ensure social security in response to Covid-19, the Social Security Office of Ho Chi Minh City temporarily issues guidelines to agencies, organizations and enterprises (collectively referred to as enterprises) on suspending the retirement and survivorship fund for those affected by Covid-19 epidemic, as follows:

1. Subjects of application:

- Enterprises in the services of passenger transport, tourism, textile, accommodation, restaurant and other special industries facing difficulties because of Covid-19 epidemic are to be temporarily suspended to contribute to retirement and survivorship fund.

- Enterprises are to be temporarily suspended to contribute to the retirement and survivorship fund (22%) when having one of the following conditions:

+ Unable to arrange jobs for employees, in which the number of employees participating in social insurance must temporarily take leave accounted for 50% of the total number of employees present before temporarily suspending production or business;

+ Being damaged by more than 50% value of the total assets caused by the epidemic (excluding the value of land).

2. Time to suspend the closing:

Enterprises are eligible to temporarily suspend contribution to the retirement and survivorship fund until the end of June 2020. By the end of June 2020, in the case the Covid-19 epidemic is not slowing down, if requested by the enterprises, the Social Security Office of Ho Chi Minh City will

continue to extend the suspension of contribution to the retirement and survivorship fund until December 2020.

### 3. Dossiers and procedures:

- The enterprise shall contact the Labor, Invalids and Social Affairs agency to determine the number of employees participating in the social insurance who temporarily leaves their jobs comparing to the total number of employees present before suspending production, business; or contacting the finance agency to determine the value of damaged properties is calculated against the value of total assets according to the latest asset stocktaking report before the date of loss in accordance with Clause 1, Article 88 of the Social Insurance Law 2014, Clauses 1, 2, 3 and 4, Article 16 of the Decree No. 115/2015/ND-CP of November 11, 2015 by the Government and Article 28 of Circular No. 59/2015/TTBLĐTBXH of December 29, 2015 of the Ministry of Labor, Invalids and Social.

- The enterprise shall compile a dossier and send it to the Social insurance agency according to the delivery note 600a, enclosed with a document of authorized agency certifying the eligibility for temporary suspension of contribution to the retirement and survivorship fund for settlement.

4. During the period of temporary suspension of contribution, the enterprise still has to contribute to the sickness and maternity fund, the labor accident and occupational disease fund, the health insurance fund and the unemployment fund with a rate of 10% of the salary fund.

In case the employee leaves, moves or settles the social insurance benefits, the enterprise pays the social insurance, health insurance, unemployment insurance, labor accident and occupational disease insurance and late payment interest (if any) for such employee to settle the social insurance book.

5. Upon the expiry of the suspension period, the enterprise continues to contribute social insurance, health insurance, unemployment insurance and labor accident and occupational disease insurance according to the registered method and makes up compensation payment for the period of temporary suspension of contribution to the retirement and survivorship fund. Compensation is not subject to late payment interest.

In order to ensure the benefits for employees, enterprises in Ho Chi Minh City are required to comply with the above guidelines. Feedback to social insurance agencies will be resolved if any problems arise during the implementation process.

**DIRECTOR**

**Pham Van Men**

