



Suspension on contribution to the pension and death fund

RSM Vietnam – Latest insight series on COVID-19



Guidance for enterprises affected by Covid-19 epidemic on application dossier for determining the number of employees subject to Social Insurance taking temporary leave for work:

- Pursuant to the Directive No. 11/CT-TTG on 04 March 2020 of the Prime Minister, Ministry of Labour – Invalids and Social Affairs (“MOLISA”) issued the Official Letter No. 860/BHXH-BT guiding the temporary suspension on contribution to the pension and death fund for the subjects affected by the Covid-19 epidemic
- After that, on 01 April 2020, Department of Labor - Invalids and Social Affairs (“DOLISA”) of Ho Chi Minh City issued the Official Letter No. 9739/SLDTBXH-LD (“Official Letter 9739”) providing detailed guidance on the procedure for requesting the Social Insurance (“SI”) Authority to suspend the payment to the pension and death fund due to Covid-19 epidemic, based on the basis of determining the number of employees subject to SI taking temporary leave



Subjects of application

Enterprises that satisfy the following 02 conditions will be allowed to carry out the Procedures and application for determining the number of employees taking temporary leave in order to suspend their payment to the pension and death fund:

- Enterprises that employ, hire or use employees under labor contracts in the service industries of passenger transport, tourism, accommodation, restaurants and other special industries, facing difficulties, caused by Covid-19 epidemic, resulting in not being able to arrange any jobs for the employees
- Enterprises that have the number of employees, who are subject to SI but must take a temporary leave from work, accounting for from 50% of the total number of employees presenting before the temporarily suspending production or business

Suspending time of the fund payment

- Enterprises may temporarily suspend their payment to the pension and death fund until the end of June 2020
- In case Covid-19 epidemic may not decrease, if the enterprises make requests, the SI Authority may continue to extend the suspension of payment until December 2020 (further instructions are required)



Implementation procedure

Enterprises subject to the aforementioned cases shall carry out the following procedures:

Step	Procedure	Details	Note
1	Preparation of dossier	<p>Preparing dossier (01 original) including:</p> <ul style="list-style-type: none"> • The Enterprise's official request (Form No. 1) • List of employees at the time prior to the suspension of production/ business and at the time of the request (Form No. 2) • List of employees who subject to SI but must take a temporary leave from work (Form No. 3) <p>Preparing copies for the collation, including:</p> <ul style="list-style-type: none"> • Enterprise Registration Certificate • Documents in relation to the enterprise suspending production and business due to the Covid-19 epidemic • Attendance sheet, payroll list at the time prior to the suspension of production/ business and at the time of the request • Agreement on the temporary suspension of labor contract, Agreement on unpaid leave or work termination... of the employees taking temporary leave from work • SI Authority's confirmation on latest month payment for Social Insurance, Health Insurance, Unemployment Insurance and Insurance of Labor Accidents and Occupational Diseases 	<ul style="list-style-type: none"> • Forms No. 1, 2, 3 are posted on website http://sldtbxh.hochiminhcity.gov.vn • (Point Procedure Guideline → Labor and employment policies) • The enterprises should contact the Department of Finance for further guidance on the evaluation of assets affected by the Covid-19 epidemic



Step	Procedure	Details	Note
2	Filing of dossier	<p>The enterprises shall file the dossier to the Authorities in the following groups:</p> <ul style="list-style-type: none"> • Group 01 – filing to Ministries or Sectors of Central Government: For enterprises under the management of Ministries or Sectors of Central Government • Group 02 - filing to DOLISA of Ho Chi Minh City: For one-member Limited Liability Companies owned by the State, Joint Stock Companies with more than 50% of charter capital owned by the State and managed by People's Committee Ho Chi Minh City, and foreign investors in accordance with the Law on Investment • Group 03 – filing to the Division of Labor - Invalids and Social Affairs of the District (where the enterprises are headquartered): For the remaining enterprises. 	<ul style="list-style-type: none"> • Due to the complicated development of the Covid-19 epidemic, enterprises are encouraged to submit their applications online via email and mail delivery, and limit direct contacts • The enterprises of Group 02 should send the PDF file of Form No. 1, excel file of Form No. 2 and other documents via email to ldtlbvhxh.sldtbxh@tphcm.gov.vn for the initial consideration and settlement • The enterprises of Group 03 should contact the dossier receiving room for specific instructions on filing method • Within 15 days of receiving the dossier, the competent Authority will be responsible for reviewing, determining and responding in written to the enterprises

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