05. Data and Records Management

05.01 Name of Relevant Legislation

05.01-Q1

For more information on the following legislative sources for this chapter, please refer to Chapter 02 “List of Legislation”:

Expectation:

1. Please highlight the first line and start to write the information.
2. List the legislation in alphabetical order or in reverse chronological order if the law is numbered only and does not have an official name.
3. If there are no legislative sources for this chapter, please remove the content in the answer box and add the answer “There are no legislative sources for this chapter.” (without quotation marks)

There are no legislative sources for this chapter.

05.02 Use of Computerized Systems

#### Computerized Systems

05.02-Q1

Please state whether the employer is required to apply for approval from or register with any government department if the employer intends to use a computerized human capital management (HCM) system.

Expectation:

1. Please highlight the first line and start to write the information.
2. If registration or approval is required, either due to legislative requirement or in practice, please specify the following:
   1. The name of the authority with which the approval or register should be made
   2. The party (employer or outsource payroll provider) to apply for the approval or registration
   3. Whether the registration / approval is a one-off process or needs to be renewed regularly
   4. Whether the approval or registration certifies the computerized system’s calculation logic and the system output format (text file or hard copy report) is correct
   5. Whether a new approval or registration is required when there is a new legislative change that impacts the system calculation or system output file
   6. Include a website link where information for approval or register can be found
3. If registration or approval is not required, please state in the answer box that there is no legislative requirement and it is not required in practice for an employer to apply for approval or to register with any government department if the employer intends to use a computerized human capital management (HCM) system.
4. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.

Content for this topic is not available at this time. Information is forthcoming.

05.03 Record Keeping Requirement

05.03.01 Information Required

#### Records to Be Kept

05.03.01-Q1

Please state the records employer is required to keep.

Expectation:

1. Please highlight the first line and start to write the information.
2. If there are different requirements under different laws please list the requirements separately.
3. Please quote the source of information such as the name and article number of the law or the website link where the information can be validated.

The records that are required to be kept are based on the company’s policies and rules.

*(Source: Not available)*

#### Personal Data Requirements

05.03.01-Q2

Please list the employee’s personal data and its customary format that an employer is required to keep for human capital management related processing such as payroll, statutory report and so on.

Expectation:

1. Please highlight the first line and start to write the information if required.
2. Please fill in the following table for each piece of data:
   1. Prohibited: insert an X if it is prohibited by law to keep this information
   2. Mandatory: insert an X if it is required by law or required for statutory forms to have this information
   3. Optional: insert an X if the law is silent on whether to keep the information and the data is not required for statutory forms
   4. Please note that only one X should be used for each row (that is, only one of the fields prohibited, mandatory, or optional is correct)
   5. Customary Format: insert the customary format or customary unit of measurement if applicable.
3. Further explanation for each piece of data:
   1. Name: please indicate in the customary format column whether name is usually presented as “last name, first name, middle / other name” OR “first name, middle / other name, last name
   2. Sex: please indicate in the customary format column whether there is a sex other than female and male
   3. Date of Birth: please indicate in the customary format column the usual presentation of date such as Month Day, Year OR Day Month Year
   4. National Identity Number: please indicate in the customary format column the usual presentation of the ID number such as two letters followed by four numbers, for example AA1234
   5. Tax ID: please indicate in the customary format column the usual presentation of the ID number such as two letters followed by four numbers, for example AA1234
   6. Each Statutory Contributions Member Number: please indicate in the customary format column the usual presentation of the membership number such as two letters followed by four numbers, for example AA1234
   7. Driving Licence Number: please indicate in the customary format column the usual presentation of licence number such as two letters followed by four numbers, for example AA1234
   8. Weight: please indicate in the customary format column the usual presentation of weight such as in kilograms or in pounds
   9. Height: please indicate in the customary format column the usual presentation of height such as in metres or in feet
   10. Marital Status: please indicate in the customary format column the usual available marital statuses such as single, married, divorced, and others
   11. Address: please indicate in the customary format column the usual presentation of an address
   12. Phone Numbers: please indicate in the customary format column the usual presentation of a landline number
   13. Mobile Numbers: please indicate in the customary format column the usual presentation of a mobile (cell phone) number
   14. Bank Account Number: please indicate in the customary format column the usual presentation of a bank account number such as XXX-YYY-NNNNNNN where XXX is the bank code, YYY is the branch code, and NNNNNNN is the account number.
4. Please increase the number of rows in the tables if required.
5. Please list any exceptions such as regional rules and so on at the end of the table, if required.
6. Insert additional information beneath the table to elaborate on any special rules that do not fit into the body of the table.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Data** | **Prohibited** | **Mandatory** | **Optional** | **Customary Format** |
| Name |  | X1 |  | Surname, Family Name, Middle Name, Name for all statutory reports in Vietnam.  Example:  Pham ThiPhuoc Thinh (Pham is the family name, ThiPhuoc is the middle name, Thinh is name). |
| Sex |  | X |  | There is no entry other than male (M) and female (F) |
| Date of Birth |  | Y |  | DD/MM/YYYY |
| Ethnic Group |  | X |  | Not applicable |
| National Identity Number |  | X |  | 9 characters Example: 024786637  Currently, for new systems, it is 10 to 13 number of the ID card number |
| Tax ID |  | X |  | 10 characters  Example: 0307081552 |
| Statutory Contributions Membership Number |  | X |  | 10 characters  Example: 9105088326 |
| Driving Licence Number |  |  | X | Not applicable |
| Weight |  |  | X | Not applicable |
| Height |  |  | X | Not applicable |
| Marital Status |  | X |  | Single, Married, Divorced |
| Nationality |  |  |  | Not applicable |
| Address |  | X |  | Based on new management systems of the authorities, addresses need to have 4 elements: 1) house / apartment number, street name or hamlet, 2) ward, 3) district, 4) province |
| Photo |  | X |  | Not applicable |
| Phone Numbers |  |  | X2 | Not applicable |
| Mobile Numbers |  |  | X2 |  |
| Academic Qualification |  |  |  |  |
| Professional Qualifications |  |  |  |  |
| Bank Account Number |  |  | X3 | There are no rules for the number of digits in bank account numbers, it is based on the management rule of each bank (usually 4 digits or more) |
| Credit Card Number |  |  |  | Not applicable |
| Criminal Record |  |  | X4 | Not applicable |
| Credit History |  | X |  | Not applicable |
| Religion |  |  |  | Not applicable |
| Political Beliefs |  |  |  | Not applicable |
| Disability Status |  |  |  | Not applicable |
| Aboriginal Status |  |  |  | Not applicable |

1The name inputted into statutory reports is the same as the name that appears on identity cards, and the first letter of each word is capitalized.

2No specific rules, based on the data requirements of the company

3Whether the bank account number is collected is based on company policy. Either the employee can provide their own bank account, or the company will open a new bank account at the selected bank of the company.

4Based on company policy

*(Source: Not available)*

#### Employee’s Family Data Requirements

05.03.01-Q3

Please list the employee’s family data that the employer is required to keep for human capital management related processing such as payroll, statutory reporting, and so on.

Expectation:

1. Please highlight the first line and start to write the information if required.
2. Employee’s family data includes, but is not limited to, the spouse’s name, spouse’s sex (same sex marriage may be allowed), number of children, names of children, sex of children, date of birth of children, parents and / or grandparents names, date of birth of parents and / or grandparents, parents-in-law’s names, date of birth of parents-in-law, siblings’ names, siblings’ sex, siblings’ date of birth, emergency contact name, address and phone number, and so on.
3. Please list any exceptions such as regional rules, if applicable.

It is not required by the law to provide the employee’s family member details, but they are provided in the curriculum vitae (CV) that it is a requested documents of new hires for most companies.

*(Source: Not available)*

#### Previous Employment Data Requirements

05.03.01-Q4

Please list the employee’s previous employment data that the employer is required to keep for human capital management related processing such as payroll, statutory reporting, and so on.

Expectation:

1. Please highlight the first line and start to write the information if required.
2. Employee’s previous employment data includes, but is not limited to, employer name, employer address, employer phone number, duration of employment, last salary, termination reason, performance review result, disciplinary action received, training received, earnings, tax deductions, each statutory contributions amount, and so on.
3. Please include the number of previous employers’ data that should be included.
4. Please list any exceptions such as regional rules, if applicable.

Content for this topic is not available at this time. Information is forthcoming.

#### Job Application Data Requirements

05.03.01-Q5

Please list the employee’s job application data that the employer is required to keep for human capital management related processing such as payroll, statutory reporting, and so on.

Expectation:

1. Please highlight the first line and start to write the information if required.
2. Job application data includes, but is not limited to, interview results, various tests results, background check results, reference check results, criminal records check results, pre-employment medical check results, and so on.
3. Please list any exceptions such as regional rules, if applicable.

There is no regulation for an employer to keep job application data. Whether job application data is kept is based on company processes and recruitment requirements.

*(Source: Not available)*

#### Current Employment Data Requirements

05.03.01-Q6

Please list the employee’s current employment data that the employer is required to keep for human capital management related processing such as payroll, statutory reporting, and so on.

Expectation:

1. Please highlight the first line and start to write the information if required.
2. Employee’s current employment data includes, but is not limited to, date employee joined the company, date of starting each statutory contribution, position title, grading, salary and other compensation and benefits, earnings, tax deductions, each statutory contribution history, performance review results, training attended, disciplinary actions, promotion / demotion / salary increase / salary decrease / upgrade / downgrade information, transfer to other departments, various leave entitlements, leave taken and balances, suspension record, end of employment date, end of employment reason, and so on.
3. Please list any exceptions such as regional rules, if applicable.

There is no regulation for what current employment data an employer should keep. However, the following data will be required for certain employment purposes:

Employee Data

* Date the employee joined the company
* Date of starting each statutory benefits contribution deduction
* Position title
* Performance review results including the date, who conducted the review, and review results
* Training attended, including the date, name, number of hours, and results
* Disciplinary actions, including verbal warnings
* Promotion / demotion / salary increase / salary decrease / upgrade / downgrade information, including effective dates and reasons
* Transfers to other departments including effective dates and reasons
* Various leave entitlements taken and balances
* Resignation reason (such as due to poor working environment, has a new job)
* Termination reason (such as summary dismissal, poor performance)

Payroll Data

* Salary and other compensation and benefits (for example, accommodations, health club)
* Earnings, tax deduction, each statutory benefits deduction history
* Suspension records including the date of suspension, duration of suspension, resume duty date, or termination date
* Resignation date (date the employee tendered resignation)
* Last employment date (date the employee should be paid up to)

*(Source: Not available)*

05.03.02 Retention Period

#### Data Retention Period

05.03.02-Q1

Please state how long records should be kept for.

Expectation:

1. Please highlight the first line and start to write the information.
2. If there are different requirements under different laws, please list the requirements separately.
3. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.
4. If there are no requirements on the duration records should be kept for, please state in the answer box that there are no requirements based on legislation or practice that define the duration that records should be kept for.

Accounting records must be archived according to the following time limits:

* At least five years, for accounting records used for the accounting units' management and administration work, including accounting vouchers not directly used for making entries in accounting books and financial statements
* At least ten years, for accounting vouchers directly used for making entries in accounting books and financial statements, accounting books and annual financial statements, unless otherwise provided for by law
* Perpetual archival, for accounting documents of historical value and of important economic, security or defence significance.

In view of the above rules, payroll data should be kept for ten years.

The data should be recorded and based on the duration of the employment relationship and regulations of the company. The law only provides a minimum standard that companies should follow. In practice, companies should record all data related to the duration of the employment relationship. For example, if a company has employees who have worked for the company for more than 10 years, when the employees resign or retire, the company must record and confirm the full of history of the employees (which is more than 10 years) for final payments, social insurance reporting, and so on. The data must be recorded for the full duration of the employment relationship and for at least two years after the employee resigns or retires. The minimum period (two, three, or five years) that data must be kept after the termination of a service contract depends on the service agreement between the company and the payroll provider.

*(Source: Not available)*

05.03.03 Manner of Storage

#### Manner of Storage

05.03.03-Q1

Please state what format the records should be kept in.

Expectation:

1. Please highlight the first line and start to write the information.
2. The manner of storage may include on paper, by microfilm, by electronic means such as CDs or DVDs, in a human capital management (HCM) system, and so on. Please also include any special requirements regarding storing data electronically.
3. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.
4. If there are no legislative requirements, please state that there are no legislative requirements on the format of how records should be kept. Please provide any known market practice as additional information, if available.

Content for this topic is not available at this time. Information is forthcoming.

05.03.04 Location of Storage

#### Location of Storage

05.03.04-Q1

Please state the location where the records should be kept.

Expectation:

1. Please highlight the first line and start to write the information.
2. Place of storage may include employer’s premises in the country, employer’s premises overseas, a third party overseas site, and so on.
3. Please include any special requirements regarding the storing of data overseas.
4. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.
5. If there are no legislative requirements, please state that there are no legislative requirements on the location where records should be kept. Please provide any known market practice as additional information, if available.

Content for this topic is not available at this time. Information is forthcoming.

05.03.05 Aged Data

Aged data refers to data that is stored beyond the retention limit specified by the law.

#### Managing Aged Data

05.03.05-Q1

Please state how the aged data should be managed.

Expectation:

1. Please highlight the first line and start to write the information.
2. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.
3. If there are no legislative requirements, please state that there are no legislative requirements regarding the treatment of data that is beyond its retention period. Please provide any known market practice as additional information, if available.

There is no legislative requirement related to aged data.

*(Source: Not available)*

05.04 Data Migration

Migrating data occurs when the human capital management (HCM) system need to have information relocated outside of the system in order to facilitate payroll calculations or report generation.

#### Change of Computerized System

05.04-Q1

Please state any data migration requirements when there is a change to the computerized system used by the employer.

Expectation:

1. Please highlight the first line and start to write the information.
2. Please state at the start of the response whether there is a legislative requirement to migrate any data from an old system into a new system. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.
3. If there are no legislative requirements, please state at the start of the response that there are no legislative requirements regarding migration of data into a new system.
4. Apart from the legislative requirements, please state whether loading of the employees’ previous months’ earning histories of the same tax year or previous tax year is required (for payroll calculation or year-end reporting purposes). If yes, please indicate whether an accumulated balance from the beginning of the tax year is adequate, or a monthly breakdown is required.
5. Please state whether other records such as training records should be loaded into the new system, and the number of years of records that should be available in the new system.

When there is a change in computerized system, the year-to-date earnings history of the same tax year could be uploaded into the system. All of the salary payments made by the company (income of employees) in the year must be summarized into the yearly personal income tax. No month-to-date earnings history is required.

If the data cannot be uploaded, which means that the system will not complete the yearly personal income tax finalization, the process will be completed manually. A portion of the data will be exported by the system, and another portion will come from the company’s data. Therefore, normally the current year’s information starting on 1 January will be uploaded into the system.

Earnings history from previous tax years can be loaded into the system. However, the data of previous years is not necessary for yearly processing.

*(Source: Not available)*

#### Multiple Year-End Files Submission

05.04-Q2

Please state whether the statutory authorities will accept the submission of multiple year-end files each containing partial data for the year.

Expectation:

1. Please highlight the first line and start to write the information.
2. Multiple year-end files may be caused by the fact that employer migrates to a new system and opts not to load the data from the old system into the new system; therefore both the old system and the new system will generate the year-end files for the same employer reference number with partial information from the year.
3. If the authority only accepts one file with the information for the full year, please state that the authority only accepts one file for the same employer reference number containing the full year’s information.

In practice, it is better to use one file for year-end submission. Normally, multiple year-end file submissions are for correction purposes only.

*(Source: Not available)*

#### Previous Employer Information for New Employee

05.04-Q3

Please state whether a new employee’s previous employment information, including income, tax, and statutory contributions histories should be loaded into the human capital management (HCM) system.

Expectation:

1. Please highlight the first line and start to write the information.
2. If there is a legislative requirement to load the previous employment information, please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.
3. If there is no legislative requirement, please state that there is no legislative requirement to load the previous employment information into the current employer’s HCM system.

The current employer cannot add / upload the previous income of an employee that was paid by a previous employer. The employer cannot take any information and responsibility for any payments from other companies.

For the personal income tax finalization of the employee, both companies must issue the income confirmation letter and tax receipt to show this employee’s income and deducted personal income tax in during the working time at respective company. The employee completes the yearly personal income tax finalization by themselves.

*(Source: Not available)*

#### Intra-Company Transfers

An intra-company transfer refers to a situation where an employee who is employed by Company A is “transferred” to Company B, which is under the same group of companies affiliated with Company A. Company A and Company B have their own employer tax reference numbers and employer statutory contribution reference numbers.

05.04-Q4

Please state whether the employee’s data (including human resources (HR), payroll, talent and time, and labour related data) should be recorded under Company A or Company B, given that both companies use the same human capital management (HCM) system.

Expectation:

1. Please highlight the first line and start to write the information.
2. Please state clearly whether such a transfer is considered as the end of employment with Company A and the start of employment with Company B.
3. Assuming that the transfer is effective within the month, please indicate whether Company A and Company B should report the employee separately under each company’s monthly tax and statutory contributions report. This means that Company A reports the employee’s information from the first day of the month to the last date of employment under Company A, and Company B reports the employee information from the start date with Company B to the end of the month.
4. Please indicate whether the same treatment applies regardless of when the effective date of the transfer is, provided it is within the same tax year.
5. Please quote the source of information such as the name and article number of the law, or the website link where the information can be validated.

Under Vietnamese law, each company is a separate legal entity with a separate tax code, license registration number, and so on

There is no special regulation for cases when an employee transfers from one company to another company within a group of affiliated companies. It is the separate responsibility of each entity to complete data collection, management, filing, and payments to the transferred employee.

When an employee is transferred from Company A to Company B, each entity must complete the following:

• Company A: Process the employee’s termination, and finalize all the rights and duties related to employment with Company A (such as issuing the income confirmation letter, tax receipt(s), report to the social insurance / labor department about this termination, close the social insurance book, and so on).

• Company B: processes the employee as a new hire, signs a new contract, report the new employee to the social insurance / labor department, and so on

*(Source: Not available)*

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You need to stop protecting the document before you can remove the expectations and questions:

* Shortcut keys for removing expectations in green: Ctrl + R + E
* Shortcut keys for removing questions in blue: Ctrl + R + Q