15. Public Holidays

15.01 Name of Relevant Legislation

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 bullets in the answer box and add the answer “There are no legislative sources for this chapter.” (without quotation marks)

* Decree Number 45/2013/ND-CP
* Viet Nam Labor Code 2012, Article 115, Article 73

15.02 National Public Holidays

#### National Public Holidays

15.02-Q1

Please list the national public holidays along with the relevant statutory authority website link(s).

Expectation:

1. Please highlight the first line and start to write the information.
2. Please insert the national public holiday name in English, and the respective dates for three years in the table.
3. It is expected to see the capitalized English name, the day of the week, and the date of the national public holiday.
4. To avoid confusion in the presentation of a date, it is recommended to spell out the full name of the day of the week and month such as “Saturday 1 January” or “Wednesday January 1” as appropriate in the country.
5. Please increase the number of rows in the table if necessary. Use one row for each day of holidays that span multiple dates. Information should be completed like the following example:

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

1. Please insert the direct website link as a hyperlink to the name of the public holiday list. If a direct website link is not available, please state that no valid website link is available. Please see the following example:

**Holiday Name |2015 |2016 |2017**

Christmas Day |Monday 25 December |Tuesday 25 December |Friday 25 December

2015 National Public Holidays: No valid website link is available.

[2016 National Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

[2017 National Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

1. If there are regular holidays and special holidays that are announced together or provided in the same gazette, please include them in the same table and separate the table into a regular holiday section and a special holiday section.
2. If there is general rule for the holidays (for example, the holiday falls in the first Monday in August), please insert the general rule within a bracket ( ) and add after the Holiday Name in the first column in the table such as Civic Day (First Monday in August)
3. If there are no national public holidays, please indicate there are no national public holidays available in the country and make reference to the regional public holidays in Section 15.03 “Variations of Public Holidays” if they are relevant. Remove the table completely.

According to *Article 115 of*, an employee will be entitled to have fully paid days off on 10 public holidays.

|  |  |  |  |
| --- | --- | --- | --- |
| **Holiday Name in English** | **2017** | **2018** | **2019** |
| New Year's Day (1 January) | Sunday 1 January | Monday 1 January | Tuesday 1 January |
| Lunar New Year (Varies each year) 1 | Thursday 26 January | Wednesday 14 February | Sunday 3 February |
| Friday 27 January | Thursday 15 February | Monday 4 February |
| Saturday 28 January | Friday 16 February | Tuesday 5 February |
| Sunday 29 January | Saturday 17 February | Wednesday 6 February |
| Monday 30 January | Sunday 18 February | Thursday 7 February |
| Tuesday 31 January | Monday 19 February | Friday 8 February |
| Kings Hung's Anniversary Day (Varies each year) | Thursday 6 April | Wednesday 25 April | Sunday 14 April |
| Southern of Viet Nam Liberation Day (30 April) | Sunday 30 April | Monday 30 April | Tuesday 30 April |
| International Labor Day (1 May) | Monday 1 May | Tuesday 1 May | Wednesday 1 May |
| Viet Nam Independence Day (2 September) | Saturday 2 September | Sunday 2 September | Monday 2 September |

1 There are 2 options for the Lunar New Year, option one is 2 last days of the old lunar year + 3 first days of the new lunar year, option 2 is 1 last day of the old lunar year + 4 first days of the new lunar year.

No valid website link is available.

The actual dates of the following year's national public holidays will normally be announced by the government.

15.02-Q2

Please state the statutory authority who will announce the public holidays for the coming year, and the time the announcement will be made.

The actual dates of the following year’s national public holidays will normally be announced by the government.

#### Eligibility and Required Conditions

15.02-Q3

Please state the eligibility and conditions to meet in which an employee is entitled to the national public holiday.

Expectation:

1. Please highlight the first line and start to write the information.
2. Eligibility refers to the categories of employees who are eligible for public holidays.
3. Conditions refers to the criteria that needs to be met in order for an eligible employee to be entitled to public holidays.
4. Please provide information for full time, part time, permanent, temporary, and casual employees.
5. Please provide information for employees who are paid monthly, daily, or hourly.
6. If there are no conditions that need to be met and all types of employees are eligible for public holidays, please indicate that all employees are entitled to public holidays unconditionally.
7. Please indicate whether the eligibility rules and criteria vary by region or other criteria.
   1. Please state the regional rules, if any.
   2. If there are no regional rules, please indicate that there are no regional rules provided for eligibility, and the national rules will apply.

According to *Article 73 of the Labor Code*, an employee shall be granted a national public holiday by the employer by the end of October or early November.

#### Employer Action

15.02-Q4

Please state any employer actions required related to public holidays.

Expectation:

1. Please highlight the first line and start to write the information.
2. Employer actions may involve arranging and / or posting the holiday schedule in advance, submitting statutory reports, and so on.

Since the public holidays have been stipulated in the *Article 73 of the Labor Code*, an employer shall base the company holidays on the calendar provided by the legislation. The company should notify staff, clients, and partners of the upcoming year’s holidays in November of the previous year.

#### Substituting / Transferring of Public Holidays

15.02-Q5

Please state the legislative provision that allows the employer and employee to appoint another day to replace a declared public holiday.

Expectation:

* Please highlight the first line and start to write the information.
* Please include the name and article number of the law that allows the transfer or substitution of a public holiday.
* Please include any conditions that must be met so that the employer and employee can arrange a transfer or substitution of a public holiday.
* Please include any rules on how to manage the public holiday if the original holiday falls on a Saturday or Sunday.
* If there is no legislative requirement, please indicate there is no legislative requirement for an employer and employee to appoint another day to replace a declared public holiday.
* Please indicate whether the rules for substituting / transferring public holidays vary by region or other criteria.
  1. Please state the regional rules, if any.
  2. If there are no regional rules, please indicate that there are no regional rules provided for when the original public holiday falls on a Saturday or Sunday, and the rules for national holidays will apply.

If a holiday falls on a weekly day-off, employees are entitled to take the following day off as compensation. The exact compensation days of the bank and government offices will be announced by the government / bank. The company can arrange a schedule of compensation days based on their own company’s policy.

Foreign employees in Viet Nam, in addition to the above public holidays, are entitled to one traditional New Year’s holiday, and one national day of their country.

#### Overlapping of Public Holidays and Other Types of Leave

15.02-Q6

Please state the legislative provision that specifies the treatment of public holidays and public holiday pay when the declared public holiday overlaps with other types of leave such as annual leave (vacation), sick leave, or maternity leave.

Expectation:

1. Please highlight the first line and start to write the information.
2. Please include the name and article number of the law that states the requirements for how to treat public holidays that occur during other types of leave.
3. State the rules for each type of leave, including whether the day is still treated as a public holiday.
4. If there is no legislative requirement, please state that there is no legislative requirement concerning the overlapping of public holidays and other types of leaves.

Annual Leave

**Sickness Regime**

The maximum period for enjoyment the sickness regime in a year counted from January 1 to December 31, irrespective of laborers’ time of starting to participate in social insurance, is calculated according to working days, excluding National Public Holidays are:

|  |  |  |
| --- | --- | --- |
| Category of EE | No. of days | Levels of the sickness regime |
| laborers working under normal conditions | 30 days if laborers have paid social insurance premiums less than 15 years  40 days if laborers have paid social insurance premiums for between full 15 years and under 30 years;  60 days if laborers have paid social insurance premiums for full 30 years or more  *(Ref: Clause 1a, Article 23, Law on Social Insurance)* | 75% of the salary or remuneration of the month preceding their leave on which social insurance premiums are based.  *(Ref: Clause 1, Article 25, Law on Social Insurance)*  If a laborer enjoys the sickness regime right in the first month of participating in social insurance, the salary or remuneration level on which social insurance premiums are based serving as a basis for calculating the sickness regime is the salary or remuneration of that month. *(Ref: Clause 2, Article 11, Decree No. 152/2006/ND-CP)* |
| laborers doing heavy, hazardous or dangerous occupations or jobs on the list promulgated by the Ministry of Labor, War Invalids and Social Affairs and the Health Ministry or working regularly in regions with regional allowance coefficient of 0.7 or higher | 40 days if laborers have paid social insurance premiums for less than 15 years  50 days if laborers have paid social insurance premiums for between full 15 years and under 30 years;  70 days if laborers have paid social insurance premiums for full 30 years or more  *(Ref: Clause 1b, Article 23, Law on Social Insurance)* |
| Laborers who are infected with a disease on the list of diseases requiring long-term treatment, which is promulgated by the Health Ministry | No more than 180 days in a year, including public holidays, New Year holidays and weekends;  *(Ref: Clause 2a, Article 23, Law on Social Insurance)* |
| If laborers still need treatment after 180 days, they shall continue to enjoy the sickness regime at a lower level  *(Ref: Clause 2b, Article 23, Law on Social Insurance)* | 65% (or 55% or 45%) of the salary or remuneration of the month preceding the leave on which social insurance premiums are based, if laborers have paid social insurance premiums for full 30 years or more (or paid for between full 15 years and under 30 year, or paid for less than 15 years)  *(Ref: Clause 2, Article 25, Law on Social Insurance)*  If the sickness regime level is lower than the common minimum salary, it shall be increased to be equivalent to the common minimum salary.  *(Ref: Clause 4, Article 25, Law on Social Insurance)* |
| Convalescence and health rehabilitation after sickness (for laborers remain weak after the period of enjoying sickness regime under Article 23, i.e. excluding sickness of child) | A leave of between 5 days and 10 days in a year. *(Ref: Clause 1, Article 26, Law on Social Insurance)*  The period of convalescence and health rehabilitation in a year includes also public holidays, New Year days, weekends and travel days, if laborers have convalescence and health rehabilitation at a rest home:  10 days at most, if laborers remain weak after the period of sickness due to a disease requiring a long period of treatment;  7 days at most, if laborers remain weak after a period of sickness and surgery;  5 days for other cases  *(Ref: Article 12, Decree No. 152/2006/ND-CP)* | The daily benefit is  25% of the common minimum salary if laborers have convalescence and health rehabilitation at home;  40% of the common minimum salary is laborers have convalescence and health rehabilitation at a rest home  *(Ref: Clause 2, Article 26, Law on Social Insurance)* |

15.03 Variations of Public Holidays

#### Public Holiday Variations

15.03-Q1

Please describe how public holiday legislation applies in the country.

Expectation:

* Please highlight the first line and start to write the information.
* If national public holidays are applicable to all employees, please state that the national public holidays are applicable to all employees in the country regardless of the employer’s location, the nature of the employers’ business, the employees’ working environment, or the employees’ religions/aboriginality/ethnic group.
* If public holidays vary based on different legislation (such as regional, industrial, or religious), please state this and make reference to the appropriate sections in the chapter. Include whether the legislation is supplement to the national legislation or supersedes the national legislation.

The national public holidays are applicable to all employees in the country regardless of the employer’s location, the nature of the employers’ business, the employees’ working environment, or the employees’ religions/aboriginality/ethnic group.

#### Public Holidays According to Region

Region refers to the grouping of smaller parts of the nation into areas such as states, provinces, regions, municipalities, counties, or republics.

15.03-Q2

Please list the public holidays that are applicable in the relevant region(s) and the respective statutory authority website links.

Expectation:

1. Please highlight the first line and start to write the information.
2. If there are no regional public holidays, please indicate there are no regional public holidays in the country, and remove the table completely.
3. If there are regional public holidays, please state the authority which appoints and announces the regional public holidays.
4. Please insert the regional public holiday name in English, and the respective dates for three years in the table.
5. It is expected to see the capitalized English name, the day of the week, and the date of the public holiday.
6. To avoid confusion in the presentation of a date, it is recommended to spell out the full name of the day of the week and month such as “Saturday 1 January” or “Wednesday January 1” as appropriate in the country.
7. Please increase the number of rows in the table if necessary. Use one row for each day of holidays that span multiple dates. Information should be completed like the following example:

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

1. Please insert the direct website link as a hyperlink to the name of the public holiday list. If a direct website link is not available, please state that no valid website link is available. Please see the following example:

**Holiday Name |2015 |2016 |2017**

Christmas Day |Monday 25 December |Tuesday 25 December |Friday 25 December

2015 Regional Public Holidays: No valid website link is available.

[2016 Regional Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

[2017 Regional Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

1. If there are regular holidays and special holidays that are announced together or provided in the same gazette, please include them in the same table and separate the table into a regular holiday section and a special holiday section.
2. If there is general rule for the holidays (for example, the holiday falls in the first Monday in August), please insert the general rule within a bracket ( ) and add after the Holiday Name in the first column in the table such as Civic Day (First Monday in August)
3. It is expected that there should be a separate public holiday table for each region.
4. Please state which regional holiday applies if an employee resides and works in two different regions.

There are no regional holidays in Viet Nam.

#### Public Holidays for Banks

15.03-Q3

Please list the public holidays that are applicable for banks and the relevant authority website link(s).

Expectation:

1. Please highlight the first line and start to write the information.
2. If the bank holidays are the same as the national public holidays, please state this in the response and remove the table completely.
3. If there is a separate set of bank holidays, please state the authority who appoints and announces the bank holidays.
4. Please insert the bank holiday name in English, and the respective dates for three years in the table.
5. It is expected to see the capitalized English name, the day of the week, and the date of the public holiday.
6. To avoid confusion in the presentation of a date, it is recommended to spell out the full name of the day of the week and month such as “Saturday 1 January” or “Wednesday January 1” as appropriate in the country.
7. Please increase the number of rows in the table if necessary. Use one row for each day of holidays that span multiple dates. Information should be completed like the following example:

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

1. Please insert the direct website link as a hyperlink to the name of the public holiday list. If a direct website link is not available, please state that no valid website link is available. Please see the following example:

**Holiday Name |2015 |2016 |2017**

Christmas Day |Monday 25 December |Tuesday 25 December |Friday 25 December

2015 Bank Public Holiday: No valid website link is available.

[2016 Bank Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

[2017 Bank Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

1. If there are regular holidays and special holidays that are announced together or provided in the same gazette, please include them in the same table and separate the table into a regular holiday section and a special holiday section.
2. If there is general rule for the holidays (for example, the holiday falls in the first Monday in August), please insert the general rule within a bracket ( ) and add after the Holiday Name in the first column in the table such as Civic Day (First Monday in August)

In Viet Nam, the bank holidays are the same as the national public holidays listed in Section 15.02 “National Public Holidays”.

#### Public Holidays for Government Offices

15.03-Q4

Please list the public holidays that are applicable for government offices and the relevant authority website link(s). Please only consider the government offices that affect payroll processing such as the tax authority and social security authority.

Expectation:

1. Please highlight the first line and start to write the information.
2. If the holidays that government offices observe are the same as the national public holidays, please state this in the response and remove the table completely.
3. If there is separate set of public holidays for government offices, please state the authority who appoints and announces the public holidays for government offices.
4. Please insert the holiday name in English, and the respective dates for three years in the table.
5. It is expected to see the capitalized English name, the day of the week, and the date of the public holiday.
6. To avoid confusion in the presentation of a date, it is recommended to spell out the full name of the day of the week and month such as “Saturday 1 January” or “Wednesday January 1” as appropriate in the country.
7. Please increase the number of rows in the table if necessary. Use one row for each day of holidays that span multiple dates. Information should be completed like the following example:

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

1. Please insert the direct website link as a hyperlink to the name of the public holiday list. If a direct website link is not available, please state that no valid website link is available.

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

2015 Government Office Public Holiday: No valid website link is available.

[2016 Government Office Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

[2017 Government Office Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

1. If there are regular holidays and special holidays that are announced together or provided in the same gazette, please include them in the same table and separate the table into a regular holiday section and a special holiday section.
2. If there is general rule for the holidays (for example, the holiday falls in the first Monday in August), please insert the general rule within a bracket ( ) and add after the Holiday Name in the first column in the table such as Civic Day (First Monday in August)

The holidays that government offices observe are the same as the national public holidays listed in Section 15.02 “National Public Holidays”.

#### Public Holidays According to Industries or Working Environments

15.03-Q5

Please list the public holidays that are applicable for specific industries or working environments and the relevant authority website link(s).

Expectation:

1. Please highlight the first line and start to write the information.
2. If there is no separate set of public holidays applicable for specific industries or working environments, please state this and remove the table completely.
3. If there is a separate set of public holidays applicable for specific industries or working environments, please state (for each set of public holiday) the authority who appoints and announces the public holidays.
4. For each set of public holidays, please insert the public holiday name in English, and the respective dates for three years in the table.
5. It is expected to see the capitalized English name, the day of the week, and the date of the public holiday.
6. To avoid confusion in the presentation of a date, it is recommended to spell out the full name of the day of the week and month such as “Saturday 1 January” or “Wednesday January 1” as appropriate in the country.
7. Please increase the number of rows in the table if necessary. Use one row for each day of holidays that span multiple dates. Information should be completed like the following example:

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

1. Please insert the direct website link as a hyperlink to the name of the public holiday list. If a direct website link is not available, please state that no valid website link is available. Please see the following example:

**Holiday Name |2015 |2016 |2017**

Christmas Day |Monday 25 December |Tuesday 25 December |Friday 25 December

2015 (Name of Industry) Public Holidays: No valid website link is available.

[2016 (Name of Industry) Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

[2017 (Name of Industry) Public Holidays](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)

1. If there are regular holidays and special holidays that are announced together or provided in the same gazette, please include them in the same table and separate the table into a regular holiday section and a special holiday section.
2. If there is general rule for the holidays (for example, the holiday falls in the first Monday in August), please insert the general rule within a bracket ( ) and add after the Holiday Name in the first column in the table such as Civic Day (First Monday in August)

There is no separate set of public holidays applicable for specific industries or working environments.

#### Public Holidays According to Religion, Aboriginality, or Ethnic Group

15.03-Q6

Please state the legislative provision that provides specific public holidays or requires accommodation to transfer public holidays according to an individual’s religious affiliation, aboriginality, or ethnic group.

Expectation:

1. Please highlight the first line and start to write the information.
2. If there is no legislative requirement, please state that there is no legislative requirement to provide specific public holidays or which requires accommodation to transfer public holidays according to an individual’s religion, aboriginality, or ethnic group.
3. If there is a legislative requirement to provide a separate set of holidays, please state, for each set of public holidays, the authority who appoints and announces the public holidays.
4. For each set of public holidays, please insert the public holiday name in English, and the respective dates for three years in the table.
5. It is expected to see the capitalized English name, the day of the week, and the date of the public holiday.
6. To avoid confusion in the presentation of a date, it is recommended to spell out the full name of the day of the week and month such as “Saturday 1 January” or “Wednesday January 1” as appropriate in the country.
7. Please increase the number of rows in the table if necessary. Use one row for each day of holidays that span multiple dates. Information should be completed like the following example:

**Holiday Name |2015 |2016 |2017**

New Year Day |Thursday 1 January |Friday 1 January |Sunday 1 January

1. Please insert the direct website link as a hyperlink to the name of the public holiday list. If a direct website link is not available, please state that no valid website link is available. Please see the following example:

**Holiday Name |2015 |2016 |2017**

Christmas Day |Monday 25 December |Tuesday 25 December |Friday 25 December

2015 (Name of Religious Affiliation) Public Holidays: No valid website link is available.

[2016 (Name of Religious Affiliation) Public Holiday](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)s

[2017 (Name of Religious Affiliation) Public Holidays](http://www.australia.gov.au/about-australia/special-dates-and-events/public-holidays)

1. If there are regular holidays and special holidays that are announced together or provided in the same gazette, please include them in the same table and separate the table into a regular holiday section and a special holiday section.
2. If there is general rule for the holidays (for example, the holiday falls in the first Monday in August), please insert the general rule within a bracket ( ) and add after the Holiday Name in the first column in the table such as Civic Day (First Monday in August)

Foreign employees in Viet Nam, in addition to the above public holidays, are also entitled to one traditional New Year’s holiday, and one national day of their country.

15.04 Public Holiday Pay Calculation

Public holiday pay is the payment that an employee receives because of a public holiday declared under the law.

#### Public Holiday Pay Requirements

15.04-Q1

Please state the legislative provision that requires the employer to pay public holiday pay to employees for declared public holidays.

Expectation:

1. Please highlight the first line and start to write the information.
2. Please include the name and article number of the law that specifies that the employer has to pay for the public holiday, and the respective public holiday pay rate.
3. Please include any conditions on the payment of public holiday, if any (for example, the employee must have worked for the same employer for one week).
4. It is expected to have two sections in the answer.
   1. Please state the holiday pay rate information when the employee does not work on the day under the heading “When an Employee Does Not Work on a Public Holiday”.
   2. Please state the holiday pay rate information when the employee works on the holiday under the heading “When an Employee Works on a Public Holiday”. Please also state whether another holiday should be provided to the employee to replace a public holiday that the employee works.
5. If there is no legislative requirement, please state that there is no legislation that requires the employer to pay public holiday pay to employees for declared public holidays and remove the two headings in the answer.

When an Employee Does Not Work on a Public Holiday

There is no provision in the *Labor Code* regarding national public holiday pay.

When an Employee Works on a Public Holiday

In the case of employees who are paid by reference to the products they make, if outside the standard hours the enterprise or body requests an extra number of products or work in addition to the labor rates or work outside the annual business and production plan, the unit price of payment for the extra products or work will be 300% if it is on a public holiday.

Where employees are granted leave in lieu of the overtime hours worked, enterprises and bodies will pay 100% of the hourly wage on a normal working day in the case of overtime hours on weekly or public holidays.

#### Public Holiday Pay Calculation

15.04-Q2

Please provide examples of the calculation of public holiday pay for full time, part time, monthly paid, daily paid, or hourly paid employees (if the calculation methods are different).

Expectation:

1. Please highlight the first line and start to write the information.
2. Please make up dummy figures to be used in the examples.
3. If the calculation method is the same for full time, part time, monthly paid, daily paid or hourly paid employees, please do the following:
   1. State clearly that the public holiday pay calculation method is the same for full time, part time, monthly paid, daily paid, or hourly paid employees.
   2. Provide an example showing the calculation when the employee does not work on the declared public holiday.
   3. Provide an example showing the calculation when the employee works on the declared public holiday.
4. If the calculation method is different for full time, part time, monthly paid, daily paid or hourly paid employees, please do the followings:
   1. State clearly the public holiday pay calculation method for each category of employees.
   2. For each calculation method, provide an example showing the calculation when the employee does not work on the declared public holiday.
   3. For each calculation, provide an example showing the calculation when the employee works on the declared public holiday.
5. Please list the website link (as a direct hyperlink) to any official resources which contain calculation information or an online calculator provided by an official authority. If there is no such online calculator, please state that there is no online calculator available.

When an Employee Does Not Work on a National Public Holiday

There is no provision in the *Labor Code* regarding national public holiday pay.

When an Employee Works on a National Public Holiday

In the case of employees who are paid by reference to the products they make, if outside the standard hours the enterprise or body requests an extra number of products or work in addition to the labor rates or work outside the annual business and production plan, the unit price of payment for the extra products or work will be 300% if it is on a public holiday.

**Example:**

The unit price of payment for products Mr. B makes within standard hours is 1,000 VND / product. If the enterprise or body requests extra products in addition to the labor rate and outside the standard hours, the unit price of payment for the extra products will be as follows:

3,000 VND / product if the product is made on a public holiday (1,000 x 300%).

Where employees are granted leave in lieu of the overtime hours worked, enterprises and bodies will pay 100% of the hourly wage on a normal working day in the case of overtime hours on weekly or public holidays.

**Example:**

Mr. A works in normal working conditions (for the same number of days his enterprise or body selects at 24 days per month) and his wages and other income actually paid in the month total 1,013,600 VND (including a bonus of 150,000 VND; extra payment for night work of 57,600 VND; shift meal allowances of 180,000 VND; and travel assistance of 50,000 VND).

If he works one hour overtime on a public holiday, he will be paid 9,000 dong (3,000 dong x 300% x 1 hour). If Mr. A is granted leave in lieu of the overtime hours worked, the enterprise or body will only pay the difference between the overtime payment and the wages for the work being done, which for one hour will be 6,000 VND (9,000 VND - 3,000 VND).

#### Public Holiday Pay for New Hires and Exiting Employees

15.04-Q3

Please provide examples of the calculation of public holiday pay for new hires and exiting employees, if the calculation is different from an active employee.

Expectation:

1. Please highlight the first line and start to write the information.
2. If the calculation method for new hires and exiting employees is the same as with active employees, please state clearly that the calculation method for new hires and exiting employees is the same as for other active employees.
3. If the calculation method is different, please make up dummy figures to be used in the examples for new hires and exiting employees.
4. Please list the website link (as a direct hyperlink) to any official resources which contain calculation information or an online calculator provided by an official authority which provides details on calculations for new hires or terminated employees. If there is no such online calculator, please state that there is no online calculator available.

In Viet Nam, all employees (regardless of start or end date) are entitled to be paid for a public holiday if they meet the appropriate criteria. There is no change in calculation for a new hire or exiting employee. There is no online calculator available.

#### Due Date for Payment of Public Holiday Pay

15.04-Q4

Please state the legislative provision that specifies the deadline for public holiday pay to be paid to the employees.

Expectation:

1. Please highlight the first line and start to write the information.
2. Please include the name and article number of the law that states the payment deadline requirements.
3. Please state the due date for public holiday payments and specify whether the date is different for exiting employee.
4. If public holiday pay is expected to be paid before the public holiday occurs, please provide an example (using dummy dates) to show how the pay date, payroll period, and the public holiday date interact. If the public holiday pay is not paid in advance, an example is not required.

There is no provision in the *Labor Code* regarding the due date for payment of public holiday pay.

#### Penalty for Non-Compliance

15.04-Q5

Please state the legislative provision that specifies the consequences of non-compliance to the requirements regarding granting public holidays or paying public holiday pay to employees.

Expectation:

1. Please highlight the first line and start to write the information.
2. Penalty refers to both monetary fines and non-monetary punishment such as jail time, or the triggering of an audit.
3. Please include the name and article number of the law that specifies the consequences of non-compliance to the requirements.
4. If a monetary fine is incurred, please state the amount of the penalty.
5. If a non-monetary punishment, please specify what the punishment is.
6. If there is no legislative requirement concerning a penalty for non-compliance, please state this.

There is no provision regarding penalties in the *Labor Code.*

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

1. Shortcut keys for removing expectations in green: Ctrl + R + E
2. Shortcut keys for removing questions in blue: Ctrl + R + Q