

DEK Technologies Vietnam 13th month Bonus Regulation

1 Purpose

To reward DEK Technologies Vietnam members for their contribution in the year.

To be competitive in terms of benefits.

To attract talents from the labour market.

2 Scope of Implementation

This Regulation is applied for DEK Technologies Vietnam and all of its affiliated units (if any).

This Regulation is applied to employees who are working with a full-time contract (including Probation Contract and Training Agreement), and still working on the last day of the year. [1]

3 Effective Date

This version of the regulation is effective from the 1st of January 2021.

DEK Technologies Vietnam reserves the right to amend, terminate or cancel this Bonus Regulation at any time at its entire discretion. This Bonus Regulation replaces all previous Bonus arrangements that may have applied.

4 Calculation and method of payment

a. Cycle:

- 13th month Bonus will be calculated on a calendar year basis, from 1st January to 31st December.
- Only paid days (working day, public holiday, annual leave, wedding leave, bereavement leave) are counted if they are a multiple of 4 hours in one working day ().
- Probation and Training periods count towards 'Working days'.
- New hires receive a pro rata payment based on their hire date.

b. Payment time and payment method:

- The 13th month Bonus will be paid along with December's salary.
- Payment method: Bank transfer.
- The 13th month Bonus is subject to the applicable Personal Income Tax (PIT), but not subject to compulsory social insurance contributions.

c. Calculation method

$$\text{13th month Bonus} = \frac{\text{Average Gross Salary of the year}}{\text{Standard Working Day of the year}} \times \text{Paid Days of the year}$$

- Average Gross Salary of the year = $\frac{\text{Total Gross salary of the year}}{\text{Number of working months in a year}}$
 - Standard Working Day for the year = Monthly Standard Working Day x 12
 - Monthly Standard Working Day:
 - a. For facilities staff: 24 days
 - b. Other staff: 22 days.
 - Total Paid Days for the year = working days + public holidays + annual leave + wedding leave + bereavement leave (excludes unpaid leave, sickness, paternity leave and maternity leave).[2]
 - The 13th Bonus payment is rounded up to the nearest whole unit.
- In case there is a change in salary during the month, the final (current) salary will be considered as the applicable salary for that month.

5 Responsibilities

The Compensation and Benefits team is responsible for calculating the 13th month Bonus, including the data statistics and PIT deduction according to the above terms and the provisions of Law.

The Compensation and Benefits team is responsible for explaining to Employees when queries are raised.

Finance team is responsible for checking, comparing, and making payments on time as specified in Article 4 – Clause b of this Regulation.

DEK Technologies Vietnam members are responsible for PIT payment if applicable, and the Company collects the PIT payment via the payroll process.

6 Reference documents

[1] Collective Labour Agreement

[2] Leave Policy