

LEGAL UPDATE

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Decree 283/2026/ND-CP: Key Administrative Sanctions Updates Affecting Employers Effective 10 September 2026

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On 15 July 2026, the Government issued Decree 283/2026/ND-CP (“**Decree 283**”), replacing Decree 12/2022/ND-CP (“**Decree 12**”) on administrative penalties in the fields of labour, social insurance and Vietnamese employees working overseas under contracts. Decree 283 will take effect on 10 September 2026.

While Decree 283 retains much of the existing penalty framework, it also increases certain existing penalty levels and introduces several substantive changes to align the administrative sanction regime with recent legislative reforms, particularly the Law on Employment 2025, the Law on Social Insurance 2024, and Decree 219/2025/ND-CP on foreign employees working in Vietnam.

The following changes are particularly relevant to employers:

1. New penalties for labour registration and workforce data

Decree 283 introduces specific administrative penalties for failure to comply with obligations relating to the registration and adjustment of labour registration information.

Under Decree 283, an employer may be fined for failing to register or adjust an employee’s labour registration information when submitting the relevant dossier for registration or adjustment of the employee’s participation in compulsory social insurance.

2. Social insurance offences restructured to distinguish “late payment” and “evasion”

One of the most significant changes for employers is the restructuring of the social insurance penalty regime to reflect the distinction under the Law on Social Insurance 2024 between “late payment” and “evasion”.

- (i) For late payment, Decree 283 retains a percentage-based penalty of 12%–15% of the late-paid amount, capped at VND 75 million, for the relevant violations. It also introduces specific rules distinguishing conduct that constitutes late payment from conduct that falls within the statutory concept of evasion.

(ii) More significantly, Decree 283 separately regulates evasion of compulsory social insurance contributions aligning with the definitions outlined in the Law on Social Insurance 2024. In particular, an employer may be treated as committing an evasion offence where it:

- Registers a salary used as the basis for social insurance contributions at a level lower than the statutory basis; OR
- Fails to pay, or fails to fully pay, the registered social insurance contribution amount after 60 days from the statutory payment deadline and after being urged to make payment by the competent authority, where the conduct has not reached the threshold for criminal prosecution.

3. New and revised sanctions concerning the recruitment of foreign employees

The provisions governing foreign employees have been substantially revised to align the administrative penalty regime with Decree 219/2025/ND-CP on foreign employees working in Vietnam. Compared with Decree 12, Decree 283 introduces several new standalone administrative offences and significantly increases penalties applicable to employers.

(i) New notification offences

Decree 283 introduces standalone penalties for employers that fail to notify, notify late or provide incomplete notification in specified circumstances, including where:

- A foreign employee falls within a category that does not require an exemption confirmation;
- A foreign employee holding an exemption confirmation works for the same employer in multiple provinces or centrally governed cities; or
- A foreign employee holding a work permit works for the same employer in multiple provinces or centrally governed cities.

(ii) New sanctions for failure to revoke or return work permits

Under Decree 219/2025/ND-CP, an employer is required, within 15 days from the date a work permit expires, to revoke the work permit and submit it to the competent issuing authority together with a written report on the revocation. However, Decree 12 did not provide a specific administrative sanction for failure to comply with this obligation. Decree 283 now expressly classifies such non-compliance as an administrative violation and provides a corresponding penalty.

This amendment reinforces employers' post-employment compliance obligations and underscores the importance of ensuring that work permit revocation procedures are completed promptly following the termination or expiry of a foreign employee's employment or work authorisation.

(iii) New sanctions for document fraud

Decree 283 introduces a specific penalty for altering or falsifying documents, or using forged documents, in work permit or exemption procedures, which was not separately sanctioned under Decree 12.

4. Extended limitation period for violations involving Vietnamese employees working overseas

Decree 283 extends the statutory limitation period for administrative violations relating to Vietnamese employees working overseas under employment contracts from one year to two years. The one-year limitation period applicable to violations in the fields of labour and social insurance remains unchanged.

This amendment is primarily relevant to enterprises and service providers involved in sending Vietnamese employees to work overseas under employment contracts, giving the authorities a longer period within which to initiate administrative proceedings for violations in this area.

5. From administrative sanctions to criminal liability

Decree 283 also clarifies that, where a violation under consideration shows signs of a criminal offence, the competent person handling the case must transfer the relevant file to the competent authority for criminal proceedings in accordance with applicable law. This reinforces the distinction between administrative violations and conduct that may give rise to criminal liability.

The relevant conduct includes, among others:

- (i) Using forged documents or materials in an application for the issuance, re-issuance or extension of a work permit or confirmation of exemption from the work permit requirement;
- (ii) Infringing the honour, reputation or dignity of an employee in the course of handling labour disciplinary;
- (iii) Repeat violations involving evasion of compulsory social insurance and unemployment insurance contributions; and
- (iv) Illegally buying, selling, exchanging or appropriating information or data contained in the employee database or labour market information that has not been published or disseminated by the competent state authority.

Selected key changes

No.	Violation	Decree 12/2022/ND-CP	Decree 283/2026/ND-CP
1	Illegally buying, selling, exchanging or appropriating information or data contained in the database on employees, or information on the labour market that has not been published or disseminated by the competent State authority, where the conduct does not constitute a criminal offence	No equivalent standalone provision	VND 50,000,000 – VND 70,000,000 (<i>Art. 10.4</i>)

No.	Violation	Decree 12/2022/ND-CP	Decree 283/2026/ND-CP
2	Failure to register or adjust labour registration information for employees when submitting the dossier for registration or adjustment of participation in compulsory social insurance	No equivalent standalone provision	Up to VND 20,000,000, depending on the number of employees involved (<i>Art. 12.2</i>)
3	Register employees' salaries at a level lower than the statutory contribution basis, or fail to make full contributions to the social security funds after 60 days	12% - 15% of the late amount, capped at VND 75,000,000 (<i>Art. 39.5</i>)	18% - 20% of the evaded amount, capped at VND 75,000,000 (<i>Art. 44.2</i>)
4	Evasion of compulsory social insurance contributions	VND 50,000,000 – VND 75,000,000 (<i>Art. 39.7(a)</i>)	18% - 20% of the evaded amount, capped at VND 75,000,000 (<i>Art. 44.2</i>)
5	Failure to notify, late notification or incomplete notification for exempt workers, multi-province exempt workers or multi-province work permit holders	No equivalent standalone provision	VND 1,000,000 – VND 3,000,000 (<i>Art. 13.1</i>)
6	Employing a foreign employee outside the scope of the work permit or exemption certificate	No equivalent standalone provision	VND 5,000,000 – VND 10,000,000 for each foreign employee involved (<i>Art. 13.2(a)</i>)
7	Failure to revoke a work permit, or failure to revoke it within the prescribed time limit, for submission to the competent authority that issued the work permit together with a written report on the revocation	No equivalent standalone provision	VND 5,000,000 – VND 10,000,000 for each violated employee (<i>Art. 13.2(b)</i>)

No.	Violation	Decree 12/2022/ND-CP	Decree 283/2026/ND-CP
8	Altering, falsifying or using forged documents in work permit or exemption procedures, where the conduct does not constitute a criminal offence	No equivalent standalone provision	VND 40,000,000 – VND 60,000,000 (Art. 13.4)

Note: The penalty amounts above are stated for general reference and do not distinguish between individual and organisational violators. Under Decree 283, fines applicable to organisations may be twice those applicable to individuals, subject to the specific provisions of the Decree

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