



Incentives for employers, female employees

Enterprises that employ a large number of female laborers will enjoy lower corporate income tax rates from November 15.

Under Government Decree No. 85/2015/ND-CP dated October 1, enterprises regularly employing less than 100 female laborers, accounting for at least 50 percent of the total workforce, or between 100 and 1,000 women, making up 30 percent of the total workforce, or more than 1,000 female laborers, will be entitled to corporate income tax reduction in proportion to amounts additionally payable to their female employees.



Such amounts include expenses for vocational retraining of female employees who are no longer able to do their current jobs; salary and allowance for teachers of kindergartens or nursery classes organized and managed by employers; expenses for annual health check-up; allowances for female employees on maternity leave; and overtime pay to those who do not take maternity leave after giving birth.

Provincial-level People's Committees will support enterprises in organizing kindergartens or nursery classes under regulations.

A pregnant employee may unilaterally terminate or suspend the performance of her labor contract after notifying such in advance to her employer if she has been warned by a health establishment that her current job would negatively affect the fetus.

In addition, female employees will be entitled to gynecological and obstetric checks during their annual health check-up. Those who are nursing under 12-month infants will be entitled to a daily paid break of 60 minutes for breastfeeding or taking a rest. Those in period will have a paid break of 30 minutes per day for three days.

Source: vietnamlawmagazine.vn