

THE MINISTRY OF LABOR, WAR
INVALIDS AND SOCIAL AFFAIRS

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom – Happiness

No.: 19/2008/TT-BLDTBXH

Hanoi, September 23, 2008

CIRCULAR

ON AMENDMENTS AND SUPPLEMENTS TO THE CIRCULAR NO.03/2007/TT-BLDTBXH ON JANUARY 30, 2007 GUIDING THE IMPLEMENTATION OF A NUMBER OF ARTICLES OF THE DECREE NO.152/2006/ND-CP ON DECEMBER 22, 2006 OF THE GOVERNMENT GUIDING A NUMBER OF ARTICLES OF THE LAW ON SOCIAL INSURANCE REGARDING COMPULSORY SOCIAL INSURANCE

Pursuant to the Decree No.152/2006/ND-CP of December 22, 2006 of the Government guiding a number of Articles of the Law on Social Insurance regarding compulsory social insurance (hereinafter referred to as the Decree No.152/2006/ND-CP), the Ministry of Labor, War Invalids and Social Affairs guides amendments and supplements of a number of Clauses of the Circular No.03/2007/TT-BLDTBXH dated January 30, 2007 guiding the implementation of some Articles of the Decree No.152/2006/ND-CP (hereinafter referred to as the Circular No.03/2007/TT-BLDTBXH) as follows:

1. To amend Clause 2 of Section I Part B of sicknesses regime as follows:

"2. The rate enjoying sickness benefit for sick employees requiring long-term treatment is calculated as follows:

The rate enjoying sickness benefit for sick employees requiring long-term treatment	=	Salaries and wages paid social insurance of the month preceding the job leave	x	Proportion of enjoying sickness regime (%)	x	number of months off to enjoy the sickness regime
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In which:

a) The rate of enjoying sickness regime:

+ By 75% for a maximum period of 180 days in a year;

+ By 65% in case of expiry of 180 days in a year that workers continue to be treated if they paid social insurance for full 30 years or more;

+ By 55% in case of expiry of 180 days in a year that workers continue to be treated if they paid social insurance for full 15 years to under 30 years;

+ By 45% in case of expiry of 180 days in a year that workers continue to be treated if they paid social insurance for less than 15 years.

b) Number of months off for sickness regime entitlement is calculated according to the calendar months.

In case of having odd days, the method of calculating the sickness regime entitlement for these days is as follows:

The rate enjoying sickness benefit for sick employees requiring long-term treatment	=	$\frac{\text{Salaries and wages paid social insurance of the month preceding the job leave}}{26 \text{ days}}$	x	Proportion of enjoying sickness regime (%)	x	number of days off to enjoy the sickness regime
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In which:

- The proportion of sickness regime entitlement is as prescribed at Point a of this Clause.

- The number of days off for sickness regime entitlement including public holidays, Tet holiday, weekly day-off.

c) The employees got illness requiring long-term treatment, after 180 days of treatment continuity, but when calculating for enjoying sickness regime in a month, it is less than the common minimum wage, then it shall be calculated equal to the common minimum wage.

2. To supplement the Clauses 4, 5 and 6 in Section I Part B of sicknesses regime as follows:

"4. In case, at the same time employees have 2 or more children under 7 years old got ill, the duration for enjoying sickness regime when their children are sick is calculated by the real duration that employees left their jobs to care for their sick children; a maximum duration that employees may leave in a year to care for their sick children shall comply with the provisions of Clause 1, Article 10 of the Decree No.152/2006/ND-CP.

Example 1: Ms. A is a textile factory worker, had two children under 7 years got sick with a period of time as follows: the first child is sick from October 14 to October 20, 2008, the second son got sick from October 17 to October 21, 2008, she must stop working to take care for her two sick children. Ms. A's weekly day-off is Friday. The duration for enjoying sickness regime when Ms. A's children are sick is calculated from 14th to 21st day of October 2008 to be 7 days (except for one weekly day off is Friday). In this case, payment records should have written examination of two children.

5. Where employees travel abroad for healthcare, records for enjoying sickness regime include a social insurance book; a written certification of domestic health facility for the case of illness and treatment; a written examination and treatment issued by the foreign medical facilities and a written certification of the employer for time off work (including days to go and back) for examination and treatment abroad.

6. Employees entitled to sickness regime for full 30 days or more in year in accordance with provisions of Article 9 of the Decree No.152/2006/ND-CP, within a period of 30 days from when workers return to work that their health is still weak, they are permitted off for convalescence, rehabilitation as provided for in Article 12 of the Decree No.152/2006/ND-CP. "

3. To supplement the Clauses 7, 8, 9 and 10 in Section II Part B of maternity regime as follows:

"7. Where employees adopting children under 4 months of age are eligible under the provisions of Clause 1, Article 14 of the Decree No.152/2006/ND-CP, but they are not off, they are only enjoyed lump-sum allowance when receiving adopted children according to the provisions of Article 34 of the Law on Social Insurance.

8. Lump-sum allowance upon childbirth or adoption in accordance with provisions of Article 34 of the Law on Social Insurance is calculated by the common minimum wage at the month that employees gave birth or the month that employees adopted their children.

9. Monthly salary paying for social insurance as the basis for calculation of entitlement to maternity regime as prescribed in Article 16 of the Decree No.152/2006/ND-CP for laborers subject to the salary regime defined by the State, is calculated by the common minimum wage at the month enjoyed maternity regime.

10. In the period of 30 days from the time the female employees return to work after the expiration of enjoying regime as miscarriage, abortion or stillbirth as defined in Article 30 of the Law on Social Insurance or within a period of 60 days from the time the female employees return to work after the expiration of enjoying regime as giving birth provided for in Article 31 of the Law on Social Insurance that their health is still weak, they are permitted off for convalescence, rehabilitation as provided for in Article 17 of the Decree No.152/2006/ND-CP."

4. To supplement the Clauses 5, 6, 7, 8 and 9 in Section III, Part B of regime of labor accidents, occupational diseases as follows:

"5. Allowance rate for labor accidents and occupational diseases for workers to be re-evaluated decrease of working capacity after their injury, disease recurrence as prescribed at Point b, Clause 1, Article 20 of the Decree No.152/2006/ND-CP is guided as follows:

a) For employees enjoyed lump-sum allowance for labor accidents and occupational diseases under provisions of social insurance law before January 01, 2007:

a1) If after re-evaluation is made, their working capacity decrease is less than 31%, they shall be entitled to lump-sum allowance as follows:

Rate of working capacity decrease before re-assessment	Rate of working capacity decrease after re-assessment	Lump-sum allowance rate
From 5% to 10%	10% or less	No enjoying new allowance
	From 11% to 20%	4 months of common minimum wage
	From 21% to 30%	8 months of common minimum wage
From 11% to 20%	20% or less	No enjoying new allowance
	From 21% to 30%	4 months of common minimum wage
From 21% to 30%	30% or less	No enjoying new allowance

a2) If after re-evaluation is made, their working capacity decrease is 31% or more, they shall be entitled to receive allowances for labor accidents, occupational diseases every month. The rate is as specified at Point b of this Clause.

Example 2: Mr. B got labor accident in 10/2006 with the decrease rate of working capacity is 21%, received a lump-sum allowance to be VND 5.4 million. In 10/2008, due to his injury recurrence, Mr. B is re-assessed, his new decrease rate of working capacity is 45%. Mr. B has the decrease rate of working capacity of group 2, is entitled to a monthly allowance equal to 0.6 month of common minimum wage. Assume the common minimum wage in the month having re-assessment conclusion of the medical examination council is 540,000 VND/month. Mr.B's monthly allowance rate is: $0.6 \times 540,000 = 324,000$ (VND/month).

b) For employees enjoyed monthly allowance for labor accidents and occupational diseases according to provisions of social insurance law before January 01, 2007, after re-assessment, depending on the results of re- assessment of the decrease of working capacity, shall be entitled to receive a monthly allowance as follows:

Decrease rate of working capacity	Monthly allowance rate
Group 1: from 31% to 40%	0.4 month of common minimum wage
Group 2: from 41% to 50%	0.6 month of common minimum wage
Group 3: from 51% to 60%	0,8 month of common minimum wage
Group 4: from 61% to 70%	1.0 month of common minimum wage
Group 5: From 71% to 80%	1.2 month of common minimum wage
Group 6: From 81% to 90%	1.4 month of common minimum wage
Group 7: From 91% to 100%	1.6 month of common minimum wage

c) For employees enjoyed lump-sum allowance for labor accidents and occupational diseases under the provisions of Article 21 of the Decree No.152/2006/ND-CP:

c1) After re-evaluation, the decrease rate of working capacity increases compared to the previous period and less than 31%, shall be enjoyed lump-sum allowance. Lump-sum allowance rate is calculated by the difference between the allowance rate calculated at the new labor capacity decrease rate and the allowance rate calculated at the previous working capacity decrease rate.

Example 3: Mr.C a got occupational accident in 02/2007 with the decrease rate of working capacity is 20%. In 02/2009, due to his injury recurrence, Mr.C was re-assessed; his new decrease rate of

working capacity is 30%. Assume the common minimum wage in the month having re-assessment conclusion of the medical examination council is 540,000 VND/month. Mr. C is entitled to receive a lump-sum allowance as follows:

$$\begin{aligned} & 5 \times L_{\min} + (30 - 5) \times 0,5 \times L_{\min} - \{5 \times L_{\min} + (20 - 5) \times 0,5 \times L_{\min}\} = \\ & = (5 \times L_{\min} + 12.5 \times L_{\min}) - (5 \times L_{\min} + 7.5 \times L_{\min}) = 5 \times L_{\min} = \\ & = 5 \times 540,000 = 2,700,000 \text{ (VND)} \end{aligned}$$

c2) After assessment, the decrease rate of working capacity is 31% or more, shall be enjoyed monthly allowance under the guidance in Clause 3, Section III, Part B of the Circular No.03/2007/TT-BLDTBXH, in which allowance rate calculated by the decrease rate of working capacity is calculated based on the new decrease rate of working capacity; allowance rate based on the number of years of paying social insurance is calculated with the number of years of paying social insurance and monthly salaries, wages paying for social insurance calculated for previous enjoying lump-sum allowance.

Example 4: Mr. C mentioned in example 3, got labor accidents in 02/2007 with the decrease rate of working capacity is 20%. Mr. C has 10 years paid for social insurance and monthly salaries, wages paying for social insurance of the month preceding the job leave for treatment is 1.2 million VND. Due to his injury recurrence, 02/2009, Mr. C was re-assessed, his new decrease rate of working capacity is 32%. Assume the common minimum wage in the month having re-assessment conclusion of the medical examination council is 540,000 VND/month. Mr. C is entitled to receive a monthly allowance by the following formula:

$$\begin{aligned} \text{Monthly allowance rate} &= \text{allowance rate calculated by new decrease rate of working capacity} + \text{allowance rate calculated by number of years paid for social insurance} \\ &= \{0.3 \times L_{\min} + (m - 31) \times 0.02 \times L_{\min}\} + \{0.005 \times L + (t - 1) \times 0.003 \times L\} \end{aligned}$$

In which:

- The allowance rate calculated by new decrease rate of working capacity is:

$$0.3 \times L_{\min} + (32 - 31) \times 0.02 \times L_{\min} = 0.3 \times L_{\min} + 0.02 \times L_{\min} = 0.32 \times L_{\min} = 0.32 \times 540,000 = 172,800 \text{ (VND / month)}$$

- The allowance rate calculated by number of years paid for social insurance is:

$$0.005 \times L + (10 - 1) \times 0.003 \times L = 0.005 \times L + 0.027 \times L = 0.032 \times L = 0.032 \times 1,200,000 = 38,400 \text{ (VND / month)}$$

- Monthly allowance rate of Mr. C is:

$$172,800 \text{ VND/month} + 38,400 \text{ VND/month} = 211,200 \text{ (VND/month)}$$

d) For employees enjoyed monthly allowance for labor accidents and occupational diseases according to the provisions of Article 22 of the Decree No.152/2006/ND-CP, when re-evaluation is made, the working capacity decrease changes, the new monthly allowance is calculated in accordance with provisions in Clause 3 of Section III of Part B the Circular No.03/2007/TT-BLDTBXH, in which the allowance rate calculated at the working capacity decrease rate is calculated based on the new working capacity decrease rate; allowance rate based on the number of years of paying social insurance is the rate currently enjoyed.

Example 5: Mr. D got labor accident in 3/2007 with the decrease of working capacity is 40%, is enjoyed monthly labor accident allowance, in which the allowance rate based on the number of years of paying social insurance being entitled is 53,200 VND/month. Due to his injury recurrence, 3/2009, Mr D was re-assessed, the new decrease rate of working capacity is 45%. Assume the common minimum wage in the month having re-assessment conclusion of the medical examination council is 540,000 VND/month. Mr. D is entitled to receive a monthly allowance rate by the following formula:

$$\text{Monthly} = \text{allowance rate by the new decrease rate of working} + \text{allowance rate by the number of years of}$$

allowance rate

capacity

paying social insurance

In which:

- The allowance rate calculated by the new decrease rate of working capacity is:

$$0.3 \times 540,000 + (45 - 31) \times 0.02 \times 540,000 = 313,200 \text{ (VND/month)}$$

- The allowance rate based on the number of years of paying social insurance is the rate being entitled by 53,200 VND/month.

- The new monthly allowance of Mr.D is:

$$313,200 \text{ VND/month} + 53,200 \text{ VND/month} = 366,400 \text{ (VND/month)}$$

đ) The allowance rate for labor accidents and occupational diseases for employees re-assessed the decrease of working capacity as prescribed in this clause shall be calculated according to the common minimum wage in the month having re-assessment conclusion of the Medical Examination Council.

6. For employees who enjoyed the lump-sum or monthly allowance for labor accidents, occupational diseases from January 01, 2007 onwards got new labor accidents, occupational diseases, depending on the decrease of working capacity due to labor accidents, occupational diseases after general assessment to solve allowance for labor accidents, occupational diseases as specified in Section III, Part B of the Circular No.03/2007/TT-BLDTBXH in which:

a) The allowance rate calculated at the new decrease of working capacity is calculated by the common minimum wage in the month of hospital discharge of the latest treatment of labor accidents, occupational diseases, or in the month of the general assessment conclusion of the Medical Examination Council if they are not intern patients.

b) The allowance rate calculated based on the number of years of paying social insurance after the general assessment is calculated with the number of years of paying social insurance and monthly salary, wage paying for social insurance of the month preceding the job leave for the treatment of final labor accidents, occupational diseases.

Example 6: Mr. G got labor accident in 02/2007 with the decrease of working capacity is 40%. In 10/2008 Mr G got labor accident, and treated at hospital. After stable treatment, 11/2008, Mr. G discharged from the hospital and 12/2008 he was assessed generally at the Medical Assessment Council with the decrease of working capacity after the general assessment is 45%. As of 9/2008, Mr G has 13 years of paying social insurance, wage for paying social insurance in 9/2008 is 1,680,000 VND. Mr. G's monthly allowance is calculated as follows:

- The allowance rate calculated at the decrease of working capacity after being generally assessed:

$$0.3 \times 540,000 + (45 - 31) \times 0.02 \times 540,000 = 313,200 \text{ (VND/month)}$$

- The allowance rate based on the number of years of paying social insurance:

$$0.005 \times 1,680,000 + (13 - 1) \times 0.003 \times 1,680,000 = 68,880 \text{ (VND/month)}$$

- Mr. G's new monthly allowance is:

$$313,200 \text{ VND/month} + 68,880 \text{ VND/month} = 382,080 \text{ (VND/month)}$$

7. Time to enjoy allowance for labor accidents and occupational diseases after the general assessment for the decrease of working capacity is calculated from the month the employees' treatment is complete and to be discharged of the latest treatment of accidents and diseases, or in the month having general assessment conclusion of the Council of Medical Examination if they are not intern patients.

8. Employees who got labor accidents, occupational diseases that damage the function of the body, depending on the state of injury, disease, shall be granted money to buy the living aids and prosthetic devices as indicated in the facility of orthopedic and rehabilitation of the branch of Labor, Invalids and

Social Affairs or of provincial-level hospital or higher (referred to as the facility of orthopedic and rehabilitation).

a) Regime of granting money to buy living aids, orthopedic devices and granting life.

a1) For the amputated, paralyzed people:

- People who amputated leg are granted money to buy cork leg, its life is 3 years (if residing in the mountainous highlands, its life is 2 years); each year they shall be granted 170,000 VND more to buy additional items.

- People who lost the entire foot, or half of foot can not afford to fix cork leg, or those who have short leg, varus, deviated foot are granted money to buy a pair of orthopedic shoes, or an orthopedic sandals; its life is 2 years.

- People who amputated hands are granted money to buy cork hand, its life is 5 years; each year they shall be granted 60,000 VND more to buy additional items.

- People who are paralyzed the entire body, or half body, or paralyzed 2 legs or amputated two legs, no longer able to self-move shall be granted a lump-sum allowance to buy a wheelchair or shaking vehicle; each year they shall be granted 300,000 VND more to maintain vehicle.

The amount of money granted to buy living aids, orthopedic devices shall comply with the Price List of living aids and orthopedic devices in the Appendix attached to this Circular.

a2) For the eye-damaged, teeth-fractured, deaf people:

- The eye-damaged people are given one-time grant for fitting artificial eyes according to the actual documents of orthopedic and rehabilitation facility and the treatment site.

- The teeth-fractured people are granted money for fitting artificial teeth at a price of VND 1,000,000/1 tooth; its life is 5 years.

- Deaf people with two ears are granted 500,000 VND to buy hearing aids, its life is 3 years.

b) The payment regime for fares:

Employees specified in point a as mentioned above are made one-time payment for fares for going and coming back in accordance with the price provided by the State by vehicles such as passenger cars, trains, ships from their residence to the nearest facility of orthopedic and rehabilitation.

9. In the period of 60 days from the date of conclusion of the Medical Assessment Council that their health remains weak, the workers are permitted to be off for convalescence, rehabilitation as provided for in Article 24 of the Decree No.152/2006/ND-CP."

5. To amend Clause 6, Section IV, part B of the pension regime as follows:

"6. The average of monthly salaries, wages paying for social insurance for employees both having a period paid social insurance subject to the regime of wage prescribed by the State, having also a period paid insurance social by the regime of wage determined by the employer according to Point c, Clause 1, point c Clause 2 and point c, Clause 3, Article 31 of the Decree No.152/2006/ND-CP is guided as follows:

$$M_{bqtl} = \frac{\begin{array}{l} \text{Total monthly salaries, wages} \\ \text{paid for social insurance} \\ \text{subject to the regime of wage} \\ \text{prescribed by the State} \end{array} + \begin{array}{l} \text{Total monthly salaries, wages paid for} \\ \text{social insurance by the regime of wage} \\ \text{determined by the employer} \end{array}}{\text{Total months paid for social insurance}}$$

In which:

a) Total monthly salaries, wages paid for social insurance subject to the regime of wage prescribed by the State shall be calculated equal to the product between the total number of months of paying social insurance under the salary regime set by the State with the average of monthly salaries paying social insurance.

The average of monthly salaries, wages paying for social insurance is calculated in accordance with provisions of Clause 4 of this Section.

b) Where the employees have 2 or more stages subject to the regime of wages prescribed by the State, the total number of monthly salaries paying for social insurance according to the regime of wages prescribed by the State shall be calculated as Point a of this Clause. In particular, the total number of months of paying social insurance under the salary regime set by the State shall be the total number of months of paying social insurance under the salary regime set by the State of the stages.

Example 7: Mr.Q retired to enjoy pension when he is full 60 years old, with 22 years and 9 months of paying social insurance. Time progress of Mr.Q's social insurance payment is as follows:

- From 01/1986 to 12/1996 (11 years) paid for social insurance under the salary regime set by the State.
 - From 01/1997 to 9/2000 (3 years 9 months) paid for social insurance under the salary regime decided by the employer.
 - From 10/2000 to 9/2008 (8 years) paid for social insurance under the salary regime set by the State.
- He Q is enjoyed pension from 10/2008.

Total monthly salaries paid for social insurance under the salary regime set by the State of Mr. Q is calculated according to point b mentioned above as follows:

- Total months paying for social insurance under the salary regime set by the State is: 11 years + 8 years = 19 years (228 months).
- The average of monthly salaries paid for social insurance under the salary regime set by the State of Mr.Q is calculated according to provisions in point a clause 4 of Section IV of Part B of the Circular No.03/2007/TT-BLDTBXH is:

$$M_{bqtl} = \frac{\text{Total number of monthly salaries paid for social insurance of last 5 years (60 months) under the salary regime set by the State (from 10/2003 to 9/2008)}}{60 \text{ months}}$$

- So, the total number of monthly salaries paid for social insurance under the salary regime set by the State of Mr.Q is calculated as: 228 months x M_{bqtl}

Example 8: Mr.T retired to enjoy pension when he is full 60 years old, with 30 years of paying for social insurance. Time progress of Mr.T's social insurance payment is as follows:

- From 01/1979 to 12/1998 (20 years) paid for social insurance under the salary regime set by the State.
- From 01/1999 to 12/2004 (6 years) paid for social insurance under the salary regime decided by the employer.
- From 01/2005 to 12/2008 (4 years) paid for social insurance under the salary regime set by the State.

Mr. T is enjoyed pension from 01/2009.

Total monthly salaries paid for social insurance under the salary regime set by the State of Mr. T is calculated according to provisions in point b mentioned above as follows:

- Total number of months paid for social insurance under the salary regime set by the State is: 20 years + 4 years = 24 years (288 months).
- The average of monthly salaries paid for social insurance under the salary regime set by the State of Mr. T calculated according to provisions in clause 4 of Section IV of Part B of the Circular No.03/2007/TT-BLDTBXH is:

$$M_{bqtl} = \frac{\text{Total number of monthly salaries paid for social insurance of last 5 years (60}}{60 \text{ months}}$$

months) under the salary regime set by the State (12 months from 01/1998 to 12/1998 plus 48 months from 01/2005 to 12/2008)

60 months

- So, total number of monthly salaries paid for social insurance under the salary regime set by the State of Mr. T is calculated as: $288 \text{ months} \times M_{bqt}$ "

6. To supplement Clauses 8, 9, 10 and 11 into Section IV, Part B of pension regime, as follows:

"8. Employees who are eligible for enjoying lump-sum social insurance as prescribed in Clause 1, Article 30 of the Decree No.152/2006/ND-CP, the entitlement rate is equal to 0.75 month of the average of monthly salaries and wages paid for security social if they paid social insurance for full 3 months to full 6 months; equivalent to 1.5 months of monthly salaries and wages paid for security social if they paid social insurance for more than 6 months to full 1 year.

9. Time for enjoying pension for employees who are eligible in accordance with provisions as leaving jobs is calculated from the month following the month that agencies, units or employees file complete and valid dossiers to the social insurance agencies.

10. Employees having interruption time without receiving pensions, monthly social insurance allowance without authorization to other to receive them as substitutes; to be continued to receive monthly pension, monthly social insurance allowance, the employees shall send written request stating clearly the reasons for interruption and certified by the local authority where they reside that they are not imprisoned or do not exit illegally or are not declared missing by the courts during the interruption time of pension, monthly social insurance allowances.

Pension, monthly social insurance allowances for persons who meet the above conditions are reimbursed at the rate of pension, monthly social insurance allowances of the months having not received yet, excluding interest.

11. Time to continue to implement pension, monthly social insurance allowances for those to be continued entitlement to receive pension, monthly social insurance allowances prescribed in Clause 2, Article 33 of the Decree No.152/2006/ND-CP is calculated from the month following the month that the imprisoned person has served completely their sentence or the month that person declared missing by the court returns (according to the date specified in the decision) or the month that exiting person returns for lawful permanent residence (date of entry)."

7. To supplement Clauses 6 and 7 in Section V Part B of death regime, as follows:

"6. When those who are entitled to receive monthly allowance according to the Decision No.91/2000/QD-TTg dated 04/8/2000 of the Prime Minister; rubber workers being entitled to receive monthly allowance; those who are entitled to receive monthly allowance for working capacity loss; those who are entitled to receive monthly allowance under the Decree No.09/1998/ND-CP are dead, those who are in charge of the funerals shall receive funeral benefits by 10 months of common minimum wage.

7. When those who are being entitled to receive monthly allowance for labor capacity loss are dead without relatives eligible for monthly death grant, their relatives are subject to lump-sum allowances equal to three months of the benefit they are receiving before they die."

8. To supplement the Clauses 10, 11 and 12 in Part D as follows:

"10. Commune officials subject to governing of the Decree No.09/1998/ND-CP dated 23/01/1998 of the Government paid social insurance for full 15 years or more, and has decided on leaving and waiting for full ages to enjoy monthly allowance, shall be entitled to receive monthly allowance when they are full 55 years for men and full 50 years for women. The monthly allowance rate is calculated under the provisions of the Decree No.09/1998/ND-CP, on the average of living expenses of the last five years before retirement, then shall be adjusted according to the provisions on monthly allowance of each period.

Pending the monthly allowance, if they die, those who are in charge of the funerals shall receive funeral benefits by 10 months of common minimum wage.

11. Employees working in the public sector, pending the jobs from November 01, 1987 and till before January 01, 1995 because the enterprises, agencies and organizations cannot organize, arrange jobs, have not received allowance for leaving or allowance for lump-sum social insurance allowance, as of December 31, 1994 they are still in the labor list of the units and have decided on pending for jobs (not including those who are disciplined as termination or arbitrarily quit their jobs, imprisoned before January 01, 1995, go abroad or stay abroad illegally) if they are not issued social insurance books, they shall be issued social insurance books by the social insurance organizations.

Records requesting for each person's social insurance books include:

a) A declaration for social insurance book.

b) Original CV and additional CV (if any) of employee, the decision to receive, labor contract and other relevant documents such as: wage increase decision, moving decision or transferring decision, decision on demobilization, decision on demobilization and giving post as civil servant, paper of stopping paying salary.

c) A list of the unit with name of employee till December 31, 1994 or other papers to determine the employee named in the list of unit till December 31, 1994;

d) A decision on pending the job. Where there is no decision on pending the job, it must have a written certification of the head of the unit at the time of making record requesting for social insurance book, which guarantee worker named in the list of unit at the time having decision on pending the job and not yet entitled to receive the lump-sum allowance.

Where the unit has been dissolved, the superior management agency shall certify directly.

12. Those who have worked as experts overseas returned timely, qualified for wage scale increase for used as a basis for calculating pension in accordance with provisions of the Circular No.02/LDTBXH-TT dated February 11, 1998 of the Ministry of Labor Invalids and Social Affairs, the settlement of wage increase for pension calculation is done as follows:

a) In case when handling salary increase that in the salary grade or in the title currently keeping, it is still wage-grade coefficient, then raise wage-grade coefficient higher than contiguous wage-grade coefficient in the scale or title.

b) In the case when handling salary increase that in the scale or in the title currently keeping, it is no longer wage-grade coefficient, it is entitled to receive the allowance for seniority in excess of frame. Duration to calculate for entitlement of seniority in excess of frame is the duration to raise salary by the Circular No.02/LDTBXH-TT, in which the first three years are entitled to receive seniority allowance in excess of frame equal to 5% of salary of final salary grade in the scale or title; from the fourth year onwards, every year (full 12 months) is calculated more seniority allowance in excess of frame 1%, where the odd time from full 6 months or more shall be rounded up to a year to calculate 1% more.

c) In the case when handling salary increase that the salary coefficient included seniority allowance in excess of frame, it shall be entitled to receive more seniority allowance in excess of frame. Duration to calculate for entitlement of seniority in excess of frame is the duration to raise salary by the Circular No.02/LDTBXH-TT, every year is entitled to receive seniority allowance in excess of frame 1%, where the odd time from full 6 months or more shall be rounded up to a year to calculate 1% more.

Example 9: Mr. H, a former lecturer of the University of C, retired in 6/2008, before the retirement, he received salary of 8/8 grade, scale of major Lecturer, wage coefficient of 6.78. Duration to calculate the increase of wages under the Circular No.02/LDTBXH-TT of Mr. H is 4 years and 7 months. As such, Mr.H is calculated 5% of allowance for seniority in excess of frame for the first 3 years and 2% of allowance for seniority in excess of frame for the remaining 1 year and 7 months. The salary coefficient of Mr. H after the adjustment is 6.78 plus 7% of the allowance for seniority in excess of frame.

Mr. H is taken wage coefficient 6.78 plus 7% of the allowance for seniority in excess of frame to calculate the average of wages paid for social insurance in the last 3 years, and get the wage coefficient 6.78 plus 5% of allowance for seniority in excess of frame to calculate the average of wages paid for social insurance in the remaining two years as the basis for calculation of pension and lump-sum allowance as retirement.

Example 10: Ms K, a former doctor of T hospital, retired 01/2008, before the retirement, he received salary of 9/9 grade, scale of doctor, wage coefficient of 4.98 plus 5% the allowance for seniority in excess of frame. Duration to calculate the increase of wages under the Circular No.02/LDTBXH-TT of Mrs. K is 3 years and 2 months. As such, Ms. K is calculated 3% more of allowance for seniority in excess of frame for 3 years and 2 months. The salary coefficient of Mrs. K after the adjustment is 4.98 plus 8% of allowance for seniority in excess of frame.

Mrs. K is taken wage coefficient 4.98 plus 8% of allowance for seniority in excess of frame to calculate the average of monthly wage paid for social insurance in the last 3 years, and get wage coefficient 4.98 plus 5% of allowance for seniority in excess of frame to calculate the average of monthly wage paid for social insurance in the remaining two years as basis for calculating pension and lump-sum allowance as retirement. "

9. Implementation provisions

- a) This Circular takes effect 15 days after its publication in the Official Gazette.
- b) The provisions of this Circular on regime of labor accidents and occupational diseases; pension regime; death regime and regime for commune officials subject to governing of the Decree No.09/1998/ND-CP left their jobs shall be applied from January 01, 2007.
- c) In the process of implementation, if any problems arise, the concerned units should report to the Ministry of Labor, War Invalids and Social Affairs for timely supplement, guidance within its power scope./.

**FOR THE MINISTER
DEPUTY MINISTER**

Huynh Thi Nhan

PRICE LIST

LIVING AIDS AND ORTHOTIC DEVICES

(Provided for in the Join Circular No.17/2006/TTLT-BLDTBXH-BTC-BYT dated November 21, 2006 of the join-Ministries of Labor, War Invalids and Social Affairs, Finance and Health)

No.	Type of tools	Amount (VND)/1 granted life
1	Hip-foot orthoses	3,186,000
2	Upper limb orthoses	1,488,000
3	Knee-ankle foof orthoses	1,864,000
4	Foot orthoses	1,165,000
5	Lower limb orthoses strap No.8	1,088,000
6	Lower limb orthoses with thigh skin cover	1,115,000
7	Hip splints	1,047,000

8	Thigh splints	603,000
9	Shin splints	476,000
10	Orthopedic shoes	862,000
11	Orthopedic sandals	504,000
12	Shoulder orthoses	1,884,000
13	Upper-arm orthoses	1,733,000
14	Lower-arm orthoses	1,314,000
15	Shaking vehicle	2,738,000
16	Folding manual wheelchair	1,945,000

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