

GOVERNMENT

No. 44/2017/ND-CP

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom - Happiness

Ha Noi, April 14, 2017

DECREE

**ON THE RATE OF CONTRIBUTION TO THE OCCUPATIONAL ACCIDENT AND
DISEASE INSURANCE FUND**

Pursuant to the Law on organization of Government dated June 19, 2015;

Pursuant to the Law on occupational safety and hygiene dated June 25, 2015;

Pursuant to the Law on social insurance dated November 20, 2014;

At the request of the Minister of Labor, War Invalids and Social Affairs;

The government promulgates a Degree on the rate of contribution to the occupational accident and disease insurance fund.

Article 1. Scope

This Decree specifies the rates of contribution to the occupational accident and disease insurance fund

Article 2. Regulated entities

Employers as regulated in Clause 3 Article 2 of the Law on social insurance.

Article 3. Rate and payment methods of contribution to the occupational accident and disease insurance fund

1. Employers shall monthly contribute to the occupation accident and disease insurance fund specified in Clause 3 Article 44 of the Law on occupational safety and hygiene with the rates as follows:

a) 0.5% of the salary fund for the employees specified in Point a, b, c, d, dd and h Clause 1 Article 2 of the Law on social insurance on which the social insurance premiums are based, except for domestic caretakers.

b) 0.5% of the statutory pay rate applied to the employee specified in Point e Clause 1 Article 2 of the Law on social insurance.

2. Employers who are enterprises, cooperatives, household businesses and cooperatives engaged in agriculture, forestry, fishery or salt-making that pay product-based or piecework-based salaries shall make monthly payments at the rates specified in Point a Clause 1 of this Article; the payment may be made every month, every 3 months or every 6 months.

3. Based on the capacity for balancing the insurance fund for occupational accidents and occupational diseases, the Government shall adjust the insurance fund for occupational accidents and occupational diseases premium rates specified in Clause 1 of this Article by January 1, 2020.

Article 4. Effect

1. This Decision takes effect from June 1, 2017.

2. Article 4 and Clause 1 Article 34 of Decree No.37/2016/NĐ-CP shall be annulled from the effective date of this Decree.

3. Employees having short-term contracts (whose duration are from 1 month to less than 3 months) shall contribute to the occupational accident and disease insurance fund in accordance with Point a Clause 1 Article 3 of this Decree as of January 1, 2018

Article 5. Implementation

1. Minister of Labor – Invalids and Social Affairs shall request the Government to consider adjusting the rates specified in Article 3 of this Decree; organize the implementation of this Decree.

2. The Ministers, heads of ministerial-level agencies, heads of governmental agencies, Chairman of People’s Committees of provinces are liable to execute this Degree.

**ON BEHALF OF THE GOVERNMENT
PRIME MINISTER**

Nguyen Xuan Phuc