

Hanoi, June 30, 2024

**DECREE**

**Providing for the base salary and bonus regime for cadres, civil servants,  
public employees and personnel of the armed forces**

*Pursuant to the June 19, 2015 Law on Organization of the Government;  
and the November 22, 2019 Law Amending and Supplementing a Number of  
Articles of the Law on Organization of the Government and the Law on  
Organization of Local Administration;*

*Pursuant to the November 20, 2019 Labor Code;*

*Pursuant to Resolution of the 7<sup>th</sup> session of the 15<sup>th</sup> National Assembly  
(Resolution No. 142/2024/QH15 dated June 29, 2024);*

*At the proposal of the Minister of Home Affairs and the Minister of  
Finance;*

*The Government promulgates the Decree providing for the base salary and  
bonus regime for cadres, civil servants, public employees and personnel of the  
armed forces.*

**Article 1. Scope of regulation**

This Decree promulgates the basic salary applicable to salary recipients, allowances and bonus regimes applicable to salary recipients working in agencies, organizations and public non-business units of the Party, State, Vietnam Fatherland Front, socio-political organizations and associations funded by the state budget (below collectively referred to as agencies and units) at the central level, in provinces and centrally run cities (provincial-level localities), in rural districts, urban districts, towns, provincial cities and municipal cities (district-level localities), in communes, wards and townships (commune-level localities), and in special administrative-economic units and the armed forces.

**Article 2. Subjects of application**

1. Salary and allowance recipients shall apply the base salary specified in Article 1 of this Decree, including:

a) Cadres and civil servants from the central to district levels specified in Clauses 1 and 2, Article 4 of the 2008 Law on Cadres and Civil Servants, which were amended and supplemented under the 2019 Law Amending and

Supplementing a Number of Articles of the Law on Cadres and Civil Servants and the Law on Public Employees;

b) Commune-level cadres and civil servants specified in Clause 3, Article 4 of the 2008 Law on Cadres and Civil Servants, which was amended and supplemented under the 2019 Law Amending and Supplementing a Number of Articles of the Law on Cadres and Civil Servants and the Law on Public Employees;

c) Public employees working in public non-business units specified in the 2010 Law on Public Employees, which was amended and supplemented under the 2019 Law Amending and Supplementing a Number of Articles of the Law on Cadres and Civil Servants and the Law on Public Employees;

d) Persons performing jobs under labor contracts specified in the Government's Decree No. 111/2022/ND-CP of December 30, 2022, on contracts for some types of jobs in administrative agencies and public non-business units that are entitled to apply, or that apply as agreed upon in labor contracts, salary ranking under the Government's Decree No. 204/2004/ND-CP of December 14, 2004, on the salary regime for cadres, civil servants, public employees and personnel in the armed forces;

dd) Persons on payroll working in associations with operating funds supported by the state budget under the Government's Decree No. 45/2010/ND-CP of April 21, 2010, on organization, operation and management of associations, which was amended and supplemented under the Government's Decree No. 33/2012/ND-CP of April 13, 2012;

e) Officers, professional army men, national defense workers and officials, and persons working under labor contracts of the Vietnam People's Army;

g) Officers, salaried non-commissioned officers, public security workers and persons working under labor contracts of the People's Public Security forces;

h) Persons working in cipher organizations;

i) Non-commissioned officers and soldiers of the Vietnam People's Army; non-commissioned officers and conscripts of the People's Public Security forces;

k) Part-time officials in communes, villages and residential quarters.

2. The salary recipients specified at Points a, b, c, d, dd, e, g and h, Clause 1 of this Article (excluding those entitled to allowances and cost-of-living expenses) are subject to the bonus regime.

### **Article 3. Base salary**

1. The base salary shall be used as a basis for:

a) Calculating salary levels in salary tables and allowance levels, and implementing other law-prescribed regimes for the subjects specified in Article 2 of this Decree;

b) Calculating operation expenses and cost-of-living expenses in accordance with law;

c) Calculating deductions and entitlements based on the base salary.

2. From July 01, 2024, the base salary is VND 2,340,000/month.

3. For agencies and units applied specific financial and income mechanisms at the central level: Reserving the difference between salaries and additional income in June 2024 of cadres, civil servants and public employees with salaries paid from July 01, 2024 after amending or abolishing the specific financial and income mechanism. While these mechanisms have not been amended or abolished, the monthly salary and additional income shall be calculated according to the base salary of 2,340,000 VND/month according to the specific mechanism from July 01, 2024, ensuring that the salary and additional income shall not exceed the salary and additional income enjoyed in June 2024 (excluding the salary and additional income due to the adjustment of the salary coefficient of rank when rank promotion or grade increment). In case of calculation according to the above principle, if the salary and additional income from July 01, 2024 according to the specific mechanism are lower than the salary according to the general regulations, the salary regime shall be implemented according to the general regulations.

4. The Government shall propose the National Assembly to consider adjusting the base salary in conformity with the state budget capacity, consumer price index and economic growth rate of the country.

#### **Article 4. The bonus regime**

1. To implement the bonus regime based on sudden work achievements and the annual evaluation and rating of task completion levels for the subjects stipulated in Clause 2, Article 2 of this Decree.

2. The bonus regime stipulated in Clause 1 of this Article is used for ad-hoc rewards based on work achievements and annual periodic rewards based on evaluation and rating of work completion levels for each salary earner in the agency or unit. The head of the armed force unit as stipulated by the Ministry of National Defense, the Ministry of Public Security; the head of the competent managing or delegated authority managing officials, and the head of the public service provider are responsible for developing a specific Regulation to implement the bonus regime applied to listed salary earners in the agency or unit; send it to the direct superior managing agency for management, inspection, and public posting in the agency or unit.

3. The bonus regulation of the agency or unit stipulated in Clause 2 of this Article must include the following contents:

a) Scope and subjects of application;

b) Criteria for bonuses based on sudden work achievements and annual evaluation and rating of task completion levels for salary earners in the agency or unit;

c) Specific bonus amounts for each case, not necessarily tied to the salary coefficient of each individual;

d) Bonus consideration process and procedures;

dd) Other regulations as required by the management needs of the agency or unit (if necessary).

4. The annual bonus fund as stipulated in this Article is separate from the reward fund under the Law on Emulation and Commendation, and is determined as 10% of the total salary fund (excluding allowances) according to position, title, rank, and military rank of the listed salary earners in the agency or unit.

By the end of January 31 of the next year, if the agency or unit has not used up the annual bonus fund, it cannot transfer the unused fund to the bonus fund of the following year.

#### **Article 5. Funds for implementation**

1. Ministries, ministerial-level agencies, government-attached agencies and other central agencies may:

a) Use 10% of savings from recurrent expenditures (except salaries, salary-based allowances, salary-based amounts and amounts paid to persons according to regimes) of the 2024 estimate amounts which are higher than the 2023 estimates already assigned by competent authorities;

b) Use at least 40% of the collected amounts eligible to be retained under regulations in 2024 after subtracting expenses directly related to service provision and charge collection activities. In particular, use at least 35% of the revenues from the provision of medical examination and treatment services, preventive medicine and other medical services by public health facilities after deducting expenses directly related to the provision of services and charge collection;

c) Use the 2023 unused funds for salary reform (if any).

2. Provinces and centrally run cities may:

a) Use 10% of savings from recurrent expenditures (except salaries, salary-based allowances, salary-based amounts and amounts paid to persons according to regimes) of the 2024 estimate amounts which are higher than the 2023 estimates already assigned by competent authorities;

b) Use 10% of savings from recurrent expenditures (except salaries, salary-based allowances, salary-based amounts and amounts paid to persons according to regimes) of the 2023 estimates already assigned by competent authorities;

c) Use 50% of the local budget revenues estimated in 2024 compared to the 2023 estimate assigned by the Prime Minister (excluding: revenues from land use levy; construction lottery; equitization and divestment of state enterprises managed by localities; lump-sum land rentals paid in advance by investors for compensation and ground clearance, and the handling of public property in agencies, organizations and units, which are used under decisions of competent authorities for investment under regulations; collection of charges for protection and development of paddy land; entrance charges for relics and world heritage sites; charges for use of infrastructure facilities, service and public utility facilities within border gates; environmental protection charge for mineral exploitation; environmental protection charge for wastewater; revenues from public land areas, yields and public property in communes and from lease, lease-purchase and sale of state-owned houses);

d) Use 70% of the local budget revenues which are increased as compared to the estimated amounts as assigned by the Prime Minister (excluding revenues from land use levy; construction lottery; equitization and divestment of state enterprises managed by localities; lump-sum land rentals paid in advance by investors for compensation and ground clearance, and the handling of public property in agencies, organizations and units, which are used under decisions of competent authorities for investment under regulations; collection of charges for protection and development of paddy land; entrance charges for relics and world heritage sites; charges for use of infrastructure facilities, service and public utility facilities within border gates; environmental protection charge for mineral exploitation; environmental protection charge for wastewater; revenues from public land areas, yields and public property in communes and from lease, lease-purchase and sale of state-owned houses);

dd) Use the 2023 unused funds for salary reform (if any).

e) Use at least 40% of the collected amounts eligible to be retained under regulations in 2024 after subtracting expenses directly related to service provision and charge collection activities. In particular, use at least 35% of the revenues from the provision of medical examination and treatment services, preventive medicine and other medical services by public health facilities.

3. The central budget funds shall be used to cover the deficient amounts as a result of the adjustment of the 2024 base salary and the implementation of the bonus regime for ministries, ministerial-level agencies, government-attached agencies, other central agencies and provinces and centrally run cities after implementing Clauses 1 and 2 of this Article.

4. Funds for salary reform, the implementation of the bonus regime of public employees and workers in group-1 and group-2 public non-business units shall be covered by the units themselves under the Government's Decree No. 60/2021/ND-CP of June 21, 2021, providing for the financial autonomy

mechanism of public non-business units, and documents amending, supplementing or replacing Decree No. 60/2021/ND-CP (if any).

#### **Article 6. Effect**

1. This Decree takes effect on July 01, 2024.

2. The Government's Decree No. 24/2023/ND-CP of May 14, 2023, providing for the base salary for cadres, civil servants, public employees and personnel of the armed forces, ceases to be effective on the effective date of this Decree.

#### **Article 7. Responsibilities for guidance and implementation**

1. The Minister of Home Affairs shall guide the implementation of regulations on base salary of this Decree for salary and allowance recipients in agencies, organizations and non-business units of the Party, State and Vietnam Fatherland Front, socio-political organizations and associations.

2. The Minister of National Defense and Minister of Public Security shall guide the implementation of this Decree for the subjects under their management.

3. The Minister of Finance shall:

a) Guide the determination of demands, sources and payment methods for the implementation of the base salary and bonus regime specified in this Decree, the scope of deduction of the revenues left behind specified at Point b, Clause 1 and Point e, Clause 2, Article 5 of this Decree;

b) Guide the payment of salary and income for central-level agencies and units currently implementing special financial and income mechanisms specified in Clause 3, Article 3 of this Decree;

c) Summarize the demands and use funds to cover the deficient amounts as a result of the adjustment of the base salary of ministries, ministerial-level agencies, government-attached agencies, other central agencies and provinces and centrally run cities under this Decree.

4. Ministers, heads of ministerial-level agencies and government-attached agencies, and chairpersons of provincial-level People's Committees shall implement this Decree.

*On behalf of the Government*  
*For the Prime Minister*  
*Deputy Prime Minister*  
**LE MINH KHAI**