

No. 25/2013/TT-BLDTBXH

Hanoi, October 18, 2013

CIRCULAR

ON PROVISION OF PERQUISITES FOR WORKERS IN HARMFUL OR DANGEROUS ENVIRONMENTS

Pursuant to Article 141 of the Labor Code dated June 18, 2012;

Pursuant to the Government's Decree No. 106/2012/ND-CP dated December 20, 2012, defining the functions, tasks, powers and organizational structure of the Ministry of Labor, War Invalids and Social Affairs;

At the request of the Director of the Department of Labor safety;

The Minister of Labor, War Invalids and Social Affairs provides guidance on provision of perquisites for workers in harmful or dangerous environments,

Article 1. Scope and subjects of application

1. This Circular provides guidance on the provision of benefits in kind (perquisites) for workers in harmful or dangerous environments.
2. This Circular is applicable to officials, civil servants, workers, students, apprentices, or interns (hereinafter referred to as workers) in the following companies, organizations, and cooperatives:
 - a) Administrative agencies; public service agencies; the armed forces (including forces working in cipher);
 - b) Political organizations, socio-political organizations, socio-professional organizations, other social organizations;
 - c) Companies from every economic sector;
 - d) Cooperatives;
 - dd) Foreign organizations and international organizations having offices in the Socialist Republic of Vietnam;
 - e) Other organizations that employ workers.

The aforesaid companies, organizations, and cooperatives are hereinafter referred to as employer.

Article 2. Conditions for being provided with perquisites and level of perquisites

1. A worker is entitled to perquisites when the following conditions are satisfied:
 - a) Doing the jobs in the list of arduous, harmful and dangerous jobs or the list of extremely arduous, harmful and dangerous jobs promulgated by the Ministry of Labor, War Invalids and Social Affairs;

b) Working in an environment with at least one dangerous or harmful factor below the hygiene standards established by the Ministry of Health, or in direct contact with infectious sources.

The factors mentioned in Point b Clause 1 of this Article shall be identified by a unit capable of inspecting working environments as prescribed by the Ministry of Health (hereinafter referred to as inspecting unit).

2. Level of perquisites:

a) Levels of perquisites in the form of daily meals converted into cash:

- Level 1: 10,000 VND;

- Level 2: 15,000 VND;

- Level 3: 20,000 VND;

- Level 4: 25,000 VND.

b) The level of perquisites depends on the working environments and indicators specified in Appendix 1 to this Circular.

Article 3. Rules for provision of perquisites

1. The perquisites must be provided during the shift or working day in a convenient and hygienic way.

2. Perquisites must not be converted into cash or included in salaries.

3. If the work is not stationary and does not allow the provision of perquisites at one place (e.g. workers are itinerant, scattered, or few), the employer shall directly provide the perquisites for workers. In this case, the employer must make a list of recipients bearing the signatures of workers, and inspect the consumption of them.

4. Specific levels of perquisites:

a) If the worker satisfies the conditions in Clause 1 Article 2 of this Circular shall be given the full portion of perquisites if he works at least 50% of the normal working duration in a day, or half portion of the perquisites if he works less than 50% of the normal working duration in a day according to Appendix 1 to this Circular;

If the worker works overtime, the level of perquisites shall be increased in proportion to the number of overtime working hours under the same rule;

b) The employer shall consider providing perquisites at level 1 (10,000 VND) for the workers not doing the works in the list of arduous, harmful and dangerous jobs or the list of extremely arduous, harmful and dangerous jobs promulgated by the Ministry of Labor, War Invalids and Social Affairs, but working in an environment that has at least one dangerous or harmful factor below the hygiene standard, or in direct contact with infectious sources.

5. The cost of perquisites shall be included in the regular expense, production and business cost of the employer, and considered a reasonable expense when calculating corporate income tax. The budget for provision of perquisites for students, apprentices and interns shall be provided by the governing body.

6. Workers in special fields or jobs who are provided with fixed portions as prescribed by the Government are not entitled to the perquisites prescribed in this Circular.

Article 4. Responsibilities of the employer

1. Adopt technical measures, enhance the use of occupational hygiene and safety equipment to improve the working environment; if the dangerous or harmful factors are not eliminated, perquisites must be provided for workers to prevent diseases and ensure their health. The provision of perquisites may be stopped when technical measures are taken, the use of occupational hygiene and safety equipment is enhanced, and all dangerous or harmful factors are eliminated.

2. Assess the working environment annually. Decide the level of perquisites for each job and work based on the result of working environment assessment, infectious sources and occupational hygiene standards according to Appendix 1 to this Circular.

If the working environment is so complicated that the level of perquisites cannot be determined, the employer shall send a list of works and jobs that need to be provided with perquisites to the Ministry or governing body or the People's Committee of the province. The Ministry of Labor, War Invalids and Social Affairs shall take charge and cooperate with the Ministry of Health in considering the lever of perquisites.

3. When adopting technical measures and improving the working conditions, the levels of perquisites shall be adjusted based on the new assessment of the working environment and harmful microorganisms according to Article 2 of this Circular.

4. Disseminate the purposes and importance of the perquisites, spread the contents of this Circular and internal regulations on this benefit among the workers.

5. Instruct the health department to establish the perquisite provision system that suitable for the enhancement of body immunity corresponding to the levels of perquisites.

6. Provide sufficient perquisites for workers in accordance with this Circular.

Article 5. Responsibilities of Ministries, governing bodies and local governments

1. Provide guidance on the implementation of this Circular to the companies and organizations under their management.

2. Send suggestions of works and jobs that need perquisite provision requested by the companies and organizations under their management to the Ministry of Labor, War Invalids and Social Affairs and the Ministry of Health for consideration, including:

a) A list of works and jobs that need perquisite provision (the form in Appendix 2 to this Circular);

b) A result of annual assessment of working environment, given by the inspecting unit, specifying the dangerous and harmful factors at the workplace. For the works in direct contact with infectious sources prescribed in Point b Clause 1 Article 2 of this Circular, the result of annual assessment of working environment is exempt.

3. Inspect the adherence to of local companies and units of this Circular.

Article 6. Implementation

1. This Circular takes effect on December 05, 2013.

2. The Joint Circular No. 13/2012/TTLT-BLDTBXH-BYT dated May 30, 2012 of the Ministry of Labor, War Invalids and Social Affairs and the Ministry of Health providing guidance on the

provision of prerequisites for workers in harmful or dangerous environments are annulled on the effective date of this Circular.

Difficulties that arise during the implementation must be reported to the Ministry of Labor, War Invalids and Social Affairs for consideration and settlement./.

**PP THE MINISTER
DEPUTY MINISTER**

Bui Hong Linh

APPENDIX 1

LEVELS OF PERQUISITES ACCORDING TO WORKING CONDITIONS
(promulgated together with the Circular No. 25/2013/TT-BLDTBXH dated October 18, 2013 of the Ministry of Labor, War Invalids and Social Affairs)

No.	Working conditions	Criteria for working environment	Level
1	Class IV (arduous, harmful, dangerous)	Having at least 01 dangerous or harmful factor below the hygiene standard.	Level 1
		In direct contact with infectious sources	Level 1
		Having at least 02 dangerous or harmful factors below the hygiene standard.	Level 2
		Having at least 01 dangerous or harmful factor below the hygiene standard, and in direct contact with infectious sources	Level 2
2	Class V (extremely arduous, harmful, dangerous)	Having at least 01 dangerous or harmful factor below the hygiene standard	Level 2
		In direct contact with infectious sources	Level 2
		Having at least 02 dangerous or harmful factors below the hygiene standard;	Level 3
		Having at least 01 dangerous or harmful factor below the hygiene standard, and in direct contact with infectious sources	Level 3

3	Class VI (extremely arduous, harmful, dangerous)	Having at least 01 dangerous or harmful factor below the hygiene standard	Level 3
		In direct contact with infectious sources	Level 3
		Having at least 01 dangerous or harmful factor below the hygiene standard, and dangerous or harmful factors.	Level 4
		Having at least extremely dangerous or harmful factors and in direct contact with infectious sources	Level 4

APPENDIX 2

LIST OF WORKS AND JOBS ELIGIBLE FOR PERQUISITES

(promulgated together with the Circular No. 25/2013/TT-BLDTBXH dated October 18, 2013 of the Ministry of Labor, War Invalids and Social Affairs)

NAME OF GOVERNING BODY
NAME OF ORGANIZATION

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

LIST OF WORKS AND JOBS ELIGIBLE FOR PERQUISITES IN ...[YEAR]...

No.	Work or job	Inordinate harmful factors	Assessing unit and date of assessment	Suggested level of perquisites	Notes
1	2	3	4	5	6
1					
2					
3					
4					
5					
6					
...					

[Location and date]

Head of the unit

[Signature and seal]

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