

**OBLIGATION OF LABOR REPORTS OF ENTERPRISES AND REPRESENTATIVE OFFICES**

Report	Administrative penalties
1. Report on changes of employees	
Biannual report (before June 5 th) and annual report (before December 5 th).	A fine ranging from VND 10.000.000 to VND 20.000.000 shall be imposed upon an employer for commission of failing to submit reports on changes in number of employees as prescribed by law. (Point c Clause 2 Article 8 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
2. Report on employment of foreigners	
Biannual report (before July 5 th) and annual report (before January 5 th of the following year).	A fine ranging from VND 2.000.000 to VND 6.000.000 shall be imposed upon an employer for commission of failing to submit reports or submitting inaccurate or late reports as prescribed by law. (Point a Clause 1 Article 32 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
3. Report on occupational Health and Safety	
Annually before January 10 th of the following year.	A fine ranging from VND 2.000.000 to VND 6.000.000 shall be imposed upon an employer for commission of failing to submit reports or lately submitting reports as prescribed by law. (Clause 2 Article 20 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
4. Report on occupational accident	
Biannual report (before July 5 th) and annual report (before January 10 th of the following year).	A fine ranging from VND 10.000.000 to VND 20.000.000 shall be imposed upon an employer for commission of failing to submit reports or submitting inadequate, inaccurate or late reports prescribed by law. (Clause 3 Article 20 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
5. Report on participation in unemployment insurance	
Annually before January 15 th of the following year.	A fine ranging from VND 10.000.000 to VND 20.000.000 shall be imposed upon an employer for commission of failing to provide accurate, adequate and timely information as prescribed by law. (Clause 4 Article 39 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
6. Report on changes in employees	
Before the 3 rd day of month occurring changes in employees.	A fine ranging from VND 4.000.000 to VND 8.000.000 shall be imposed upon an employer for commission of failing to notify the employment service center of the locality where its head office is located of any changes in employment status as prescribed by law. (Clause 3 Article 41 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
7. The initial notification of number of employees	
Within 30 days from the establishment date.	A fine ranging from VND 3.000.000 to VND 6.000.000 shall be imposed upon an employer for commission of failing to submit initial notification of number of working employees as prescribed by law. (Point a Clause 1 Article 8 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)
8. Report on recruitment and employment of Vietnamese employees (Applicable to Representative office of foreign organizations in Vietnam)	
Before December 15 th or unexpectedly upon request.	A fine ranging from VND 3.000.000 to VND 6.000.000 shall be imposed upon an employer for commission of failing to submit the Report as prescribed by law. (Point a Clause 1 Article 8 and Point b Clause 3 Article 6 Decree 12/2022/ND-CP)

*End./***HA NOI HEAD OFFICE**

8F, Vinafor Building, 127 Lo Duc,
Hai Ba Trung, Hanoi
Tel: +(84)24 – 39 765 761
Fax: +(84)24 – 39 765 762

YOKOHAMA BRANCH

12F, Yokohama Blue-Avenue, 4-
4-2 Minatomirai, Nishi-Ku,
Yokohama-Shi, Kanagawa-Ken,
Japan

DANANG OFFICE

Zone G, 5F, Danang Software Park, 02
Quang Trung, Hai Chau Dist., Danang
Tel: +(84)236 – 3 898 325
Fax: +(84)236 – 3 898 326

HO CHI MINH OFFICE

I-share Business Center, 8F, Loyal
Building, 151 Vo Thi Sau, ward 6,
Dist 3, Ho Chi Minh City
Tel: +(84)28 - 71 088 468