

Electronic Labor Contracts

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[UPDATE] Circular 08/2026/TT-BNV: The Latest Guidelines on Electronic Labor Contracts — Issued by the Ministry of Home Affairs on May 15, 2026

 7 KEY POINTS

What Every HR & Leadership Team Must Know

VBK summarizes the most critical compliance requirements from Circular 08/2026/TT-BNV for businesses operating in Vietnam.

 NEW REGULATION

Overview: Circular 08/2026/TT-BNV

¹ Legal Foundation

On **May 15, 2026**, the Ministry of Home Affairs (MoH) officially issued **Circular 08/2026/TT-BNV**, providing implementation guidelines for **Decree 337/2025/NĐ-CP**. This circular establishes a strict legal framework for the **digitization of labor relations**, directly impacting HR operations for every business in Vietnam.



Key Points

Critical compliance items for leadership & HR



Effective Date

July 1, 2026 — enforcement begins

Unique Contract ID is Mandatory

Under **Article 4** of Circular 08/2026/TT-BNV, every electronic labor contract (ELC) must be assigned a **unique identification code (ID)** by the system upon creation. This ID functions as the contract's "digital birth certificate," enabling authorities to instantly manage, trace, and verify its legal validity.



Think of it this way: Just as every citizen has a national ID number, every electronic labor contract must now have its own traceable identity in the national database.

¹ Why It Matters

Instant verification: Authorities can verify contract authenticity in real time without paper trails.

² Traceability

Full audit trail: Every contract is linked to the national labor database for seamless inspection and reporting.

³ Legal Standing

Compliance gateway: A contract without a valid ID will not be recognized on the official labor reporting system.

Standard Structure of the Contract ID

¹ How the ID is Constructed

Per **Article 5**, the Contract ID follows a standardized format synchronized with the **National Database**. Strict compliance with this structure is a **prerequisite** for the contract to be recorded on the official labor reporting system.

² Required ID Format

[Business Tax Code] – [Year of Signing] – [Personal ID / National ID No.] – [Contract Type Code]

³ Non-Compliance Risk

Any deviation from the prescribed format will result in the contract **not being recognized** on the Ministry of Home Affairs reporting platform.

⁴ The Four Components Explained

1

⁵ Business Tax Code

Your company's registered tax identification number — the employer anchor of the ID.

2

⁶ Year of Signing

The 4-digit calendar year in which the contract is executed (e.g., 2026).

3

⁷ Personal ID / National ID No.

The employee's Citizen Identity Card (CCCD) or personal identification number.

4

⁸ Contract Type Code

A standardized code indicating the category of the labor contract (e.g., indefinite term, fixed term).

Review & Update Existing Contracts

Under **Article 6**, all electronic labor contracts signed *before* the Circular's effective date must be reviewed and updated to comply with the new ID format. This ensures data continuity when transitioning to the Ministry's centralized management system.

¹ What to Review

Identify all **existing electronic labor contracts** that were signed before July 1, 2026 and do not yet carry a compliant Unique ID.

² What to Update

Supplement each contract with the **new ID format** as prescribed in Article 5, ensuring it aligns with the national database structure.

³ Deadline to Act

All reviews and ID updates for legacy contracts must be **completed before December 31, 2026** — the final compliance deadline.

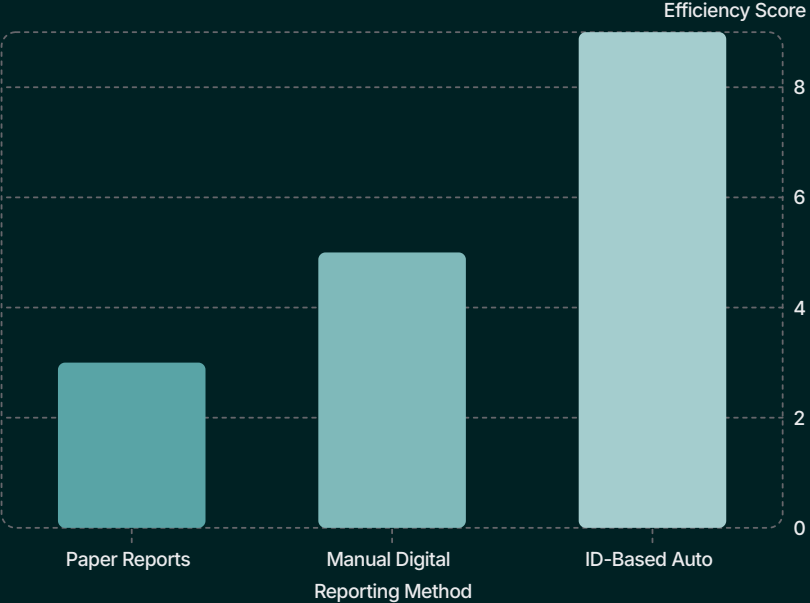
⁴ Why It's Needed

Ensures **seamless data continuity** and avoids gaps in the centralized labor management system operated by the Ministry of Home Affairs.

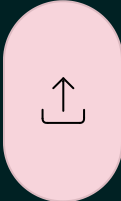
Periodic Electronic Reporting System

Article 19 replaces traditional paper-based labor reporting with a fully digital submission system. Each contract's Unique ID serves as the reference point for automated data aggregation.

How the New System Works



The automated ID-based system significantly reduces manual effort and reporting errors compared to traditional methods.



Submit via Digital Portal

All labor usage reports must be submitted through the official electronic data system — no more paper submissions.



Automated Aggregation

The system uses each contract's Unique ID to **automatically compile** labor utilization data, minimizing human error.



Time & Cost Savings

Businesses benefit from **reduced administrative burden** and faster compliance reporting cycles throughout the year.

Data Management & Strict Security Requirements

Given the sensitive nature of personal information contained in electronic labor contracts, the new regulations place strong emphasis on **data security, encryption, and long-term storage**.

¹ Digital Signatures Required

All electronic labor contracts must use **certified digital signatures** to authenticate the agreement. This ensures the content remains tamper-proof after signing.

² Encryption Standards

Contracts must be protected using **industry-standard encryption technology** to prevent unauthorized access or modification of contract data.

³ 20-Year Storage Mandate

Electronic labor contracts must be **stored securely for a minimum of 20 years**, with guaranteed accessibility for inspection or audit at any time upon request.

⁴ Instant Retrievability

Businesses must ensure stored contracts can be **retrieved immediately** whenever required by labor inspection or regulatory authorities.



Action Required: Review your current IT infrastructure now to confirm it meets these encryption and storage standards before July 1, 2026.

Key Implementation Timeline

Businesses must mark these **three critical dates** in their compliance calendar. Missing any of these milestones may result in non-compliance with Circular 08/2026/TT-BNV and Decree 337/2025/NĐ-CP.

1

¹ May 15, 2026 – Circular Issued

The Ministry of Home Affairs officially published **Circular 08/2026/TT-BNV**. Businesses should begin reviewing their HR systems and contract portfolios immediately upon this date.

2

² July 1, 2026 – Circular Takes Effect

The Circular officially enters into force. All **new electronic labor contracts** signed from this date onward must include a compliant Unique ID and meet all security and reporting requirements.

3

³ December 31, 2026 – Final Deadline for Legacy Contracts

The absolute deadline to complete the review and ID update for all pre-existing electronic labor contracts. **No extensions are anticipated.** Businesses that miss this date risk having legacy contracts unrecognized in the national system.

Is Electronic Labor Contract Mandatory?

This is the most frequently asked question. Here is the definitive answer based on **Decree 337/2025/NĐ-CP** and **Article 14 of the 2019 Labor Code**.

¹ Equal Legal Standing

Electronic labor contracts carry the **same legal validity** as traditional paper contracts under Vietnamese law. There is no hierarchy between the two formats.

² Not Mandatory – But Strongly Recommended

Employers and employees are NOT required to use electronic labor contracts. The choice of format remains at the discretion of both parties.



VBK Recommendation: While not compulsory, transitioning to electronic contracts is a smart operational decision — reducing administrative costs and improving compliance efficiency.

³ Strategic Reasons to Adopt ELC Anyway

→ Cost Optimization

Eliminate printing, physical storage, and manual filing costs associated with paper-based contracts.

→ Faster HR Workflows

Digital signing and ID-based reporting dramatically accelerates contract lifecycle management.

→ Regulatory Readiness

Proactively aligning with the national digital labor framework positions your business ahead of future mandatory transitions.

→ Audit-Proof Compliance

Encrypted, ID-tagged contracts with 20-year storage make labor inspections smooth and stress-free.

Effective Date & VBK Recommendation

¹ Effective Date

Circular 08/2026/TT-BNV officially takes effect on **July 1, 2026**. All businesses operating in Vietnam must be prepared by this date.

² VBK Strategic Advice

Transitioning to electronic labor contracts is not just a legal compliance step — it is an **operational cost optimization strategy**. Businesses should proactively audit their IT systems now to meet the Unique ID format and data security requirements before the deadlines arrive.

³ Need Expert Support?

If you have questions about the contract review process or how to implement the new ID format in compliance with Circular 08/2026/TT-BNV, **contact Vina Bookkeeping** for specialized guidance.

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