

INCREASE IN FAMILY CIRCUMSTANCE DEDUCTION FOR PERSONAL INCOME TAX (PIT)

On October 17, 2025, the Standing Committee of the National Assembly issued a resolution to adjust the family circumstance deduction under the Personal Income Tax (PIT).

Accordingly:

- The deduction for taxpayers is increased to VND 15.5 million per month (equivalent to VND 186 million per year);
- The deduction for each dependent is VND 6.2 million per month (equivalent to VND 74.4 million per year).

This resolution takes effect from the date of signing and applies to the 2026 tax year.

NEW LEVEL OF FAMILY CIRCUMSTANCE DEDUCTION

OLD LEVEL (2020 - 2025)

**11 Million
dong /Month**



Taxpayer

NEW LEVEL (FROM 2026)

**15,5 Million
dong /Month**

**4,4 Million
dong /Month**



Dependent

**6,2 Million
dong /Month**