



TANG MY NGAN

## KEY CONSIDERATIONS RELATING TO ELECTRONIC LABOR CONTRACTS

On May 15, 2026, the Ministry of Home Affairs promulgated Circular 08/2026/TT-BNV providing detailed regulations and guidelines for the implementation of certain provisions of Decree 337/2025/ND-CP regarding electronic labor contracts (**Circular 08**). Officially taking effect from July 1, 2026, Circular 08 sets out specific guidelines for electronic labor contracts (**e-labor contract**) - a method of contract execution that offers significant benefits to both employers and employees, such as greater flexibility regarding time and location; efficiency in terms of time, costs, and human resources; and enhanced information security. Below is the analysis of key provisions in Circular 08 that enterprises should take note of:

### **Firstly, Circular 08 regulates that each e-labor contract shall be assigned a unique identifier**

Article 4 of Circular 08 has developed principles for the management of e-labor contracts through the issuance of e-labor contract identifier (ID). Specifically, each e-labor contract submitted to the E-Labor Contract Platform that meets the prescribed requirements shall be assigned a unique ID consisting of 13 characters (01 alphabetical character and 12 numeric characters). The assignment of e-labor contract identifiers shall be carried out by eContract Providers and must ensure the following principles:

- An ID does not duplicate that of any other e-labor contract;
- Each ID is assigned once and remains unchanged even if the e-labor contract is amended, supplemented, suspended or terminated; any documents attached to an e-labor contract (Appendices, notices of contract suspension or termination) shall carry the same ID of the relevant contract;
- The assignment of an ID to an e-labor contract shall not alter the time of execution, content, or effective date of the signed labor contract;



- An ID shall be linked to display codes or search codes (according to administrative unit codes, employee identifiers, or employer tax codes) built by the E-Labor Contract Platform to serve data exploitation, but such codes shall not replace the ID.

E-labor contracts, contract appendices and other relevant electronic documents on the E-Labor Contract Platform will be archived for a period of 10 years from the date of termination of the relevant labor contracts. In the case that multiple consecutive labor contracts are signed with an employee, the 10-year term shall be counted from the termination date of the last labor contract.

**Secondly, Circular 08 guides employers on registering accounts; using, accessing, sharing data on the E-Labor Contract Platform**

Article 7 of Circular 08 guides employers to register an account to access the E-Labor Contract Platform through the electronic identification account issued by the Vietnam Electronic Identification and Authentication System (VNeID). The employers shall use the corresponding electronic identification account of the organization or individual to register the account (the organizational employers that cannot register an organizational identification account shall request the Ministry of Home Affairs to grant an account to access the E-Labor Contract Platform). After completion, the employers will be able to use the account registered on the E-Labor Contract Platform for the following purposes: (i) exploiting, sharing information about e-labor contracts; making reports on labor as prescribed; (ii) exploiting a number of functions and services permitted by the E-Labor Contract Platform.

It should be noted that, pursuant to Circular 08, if employers want to connect or access data in the list of master data, shared data on the E-Labor Contract Platform, they must submit a registration document to the Ministry of Home Affairs, clearly stating the purpose, scope of the information to be exploited. Thereby, the data, information shared or a notification of refusal with the reason thereof will be sent to the registered email of the employers.

**Thirdly, Circular 08 regulates employers’ reporting responsibility through the E-Labor Contract Platform**

Article 19 of Circular 08 stipulates that employers entering into e-labor contracts shall perform their responsibility for reporting labor changes in accordance with the labor law through the E-Labor Contract Platform biannually (before June 5) and annually (before December 5) (under clause 2, Article 4 of Decree 145/2020/ND-CP dated December 14, 2020 by the Government detailing and guiding the implementation of a number of articles of the Labor Code on working conditions and labor relations, amended and supplemented by Decree 129/2025/ND-CP). This regulation contributes to facilitating employers that have executed e-labor contracts to easily perform their reporting responsibility in the field of labor.

In general, Circular 08 is developed with the goal of creating a legal corridor for the construction, maintenance, management, exploitation and use of the E-Labor Contract Platform; promoting digital transformation in state management in labor field, especially within the scope of e-labor contract transactions. At the same time, Circular 08 also sets out guiding regulations to remove a number of difficulties and obstacles, creating favorable conditions for employers and employees in executing and implementing labor contracts through electronic means in the coming period. Should our Valued Clients and readers wish to learn more or request any advice regarding the new policies and regulations of Circular 08 as well as other matters concerning labor field in general, NHQuang&Associates is willing to provide further clarifications and relevant legal opinions.

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