

1. Labor Costs

1.1. Entry-level salaries for selected job positions

	Position	US\$/month
1	Workers (General Industry)	69.8 – 125.6
2	Engineers (Mid-level engineers)	88.3 – 208.5
3	Mid-level managers	335.5 – 736.1
4	Legal minimum wage	70/month
5	Bonus payments (fixed bonuses + variable bonuses)	Basic wage x 1 - 3 months
6	Social security burden ratio (①Employer, ②Employee)	① 17% (social insurance: 15%, health insurance: 2%) ② 6% (social insurance: 5%, health insurance: 1%)

1.2. Overtime Regulations

Overtime working payment is compared to basic salary rate

1	Overtime on weekdays	150%
2	Overtime on weekend	200%
3	Overtime on holidays	300%
4	Working time (night shift) from 10pm to 6am or from 09pm to 5am	130%

2. Telecommunication Expenses

		US\$	Remarks
1	Telephone installation fee	33.87-45.16	
2	Telephone charge ① Monthly basic charge ② Call charge per min.	① 1.68 ② 0.002 - 0.007	② Up to 200 min. a month: US\$0.007, from 201 to 1,000 min.: US\$0.005, 1,001 min. or more: US\$0.002
3	International call charge (per min.)	① 1.21-1.44 ② 0.85-1.0	① Mon. – Sat.: 7:00 - 23:00 ② Otherwise
4	Mobile phone subscription fee	7.45	
5	Mobile phone charge ① Monthly basic charge ② Call charge per min.	① 4.10 ② 0.075	120 dong for the first 6 sec. then 20 dong per sec.
6	Internet connection fee ① Initial installation fee ② Monthly basic charge	① 149.04 ② 186.30	Maximum speed download 3072kbps, upload 640kbps Including 10% VAT

3. Transportation Costs

		US\$	Remarks
1	Container transport (40 feet container) ① Export to Japan: Nearest port → Yokohama Port ② Export to U.S.: Nearest port → Los Angeles Port	① 853.5 ② 3,027	Nearest port: Saigon Port
2	Taxi fare (per km)	0.74	
3	Regular gasoline price (1 liter)	0.81	US\$0.03 traffic tax included
4	Diesel oil price (1 liter)	0.64	US\$0.03 traffic tax included

4. Public Utilities Cost

		US\$	Remarks
1	Electricity rate for business use ① Manufacturing industry ② Service industry	Rate per kWh ① 0.049-0.056 ② 0.088-0.098	
2	Electricity rate for general use ① Monthly basic charge ② Rate per kWh	① N/A ② 0.034 – 0.011	
3	Water rate for business use ① Manufacturing industry ② Service industry	Rate per cu. m ① 0.28 ② 0.47	
4	Water rate for general use ① Monthly basic charge ② Rate per cu. m	① N/A ② 0.17 – 0.47	
5	Gas rate for business use	1.18/kg	
6	Gas rate for general use	1.31/kg	

5. Land and Office Space Rental

		US\$	Remarks
1	Industrial estate rents (monthly) (per sq. m)	0.24	Hiep Phuoc Industrial Park: US\$105/40 years
2	Office rent (monthly) (per sq. m) ① Level A ② Level B ③ Level C	① 45 - 75 ② 35 - 40 ③ 15 - 20	10% tax, maintenance fee included
3	Housing rent for foreigners (monthly)	2,600	Sky Garden Serviced apartment with furniture, 2LDK, 96 sq. m, swimming pool, tennis court, tax and other expenses included