—DEDICATED LAWYERS—

PIT 2026

GUIDE TO REGISTERING DEPENDANTS TO CLAIM THE FAMILY CIRCUMSTANCE DEDUCTION

Applicable to the 2026 tax period

Under the 2025 Law on Personal Income Tax and its guiding documents – effective from 01/7/2026

DEDICA
—DEDICATED LAWYERS—

01 · CONTEXT

The deduction has gone up — but only registered dependants count

From the 2026 tax period, the family circumstance deduction for each dependant has increased.

VND 6.2 million

deducted per month for EACH dependant — ONLY ONCE REGISTERED

However, the deduction is not granted automatically. A taxpayer may claim it only where the dependant is eligible, the supporting documents are complete and the registration is filed on time.

31/12

is the DEADLINE for first-time dependant registration in the tax year

DEDICA
—DEDICATED LAWYERS—

02 · COMPARISON

The new family circumstance deduction

PREVIOUSLY (until end of 2025)	→	FROM THE 2026 TAX PERIOD
Taxpayer: VND 11 million/month		**Taxpayer:** VND 15.5 million/month (186m/year)
Each dependant: VND 4.4 million/month		**Each dependant:** VND 6.2 million/month

Key principle: Each dependant may be counted ONCE ONLY, for ONE taxpayer, in a tax year (Article 10.3, 2025 PIT Law).

Timing: The new levels apply from the 2026 tax period under Resolution 110/2025/UBTVQH15 (effective 01/01/2026) and are codified in Article 10 of the 2025 PIT Law (effective 01/7/2026) — this is a single increase, not two.

03 · WHO QUALIFIES

Who counts as a dependant?

Children include biological children, lawfully adopted children and stepchildren. Three cases apply:

Group of children	Condition	Income
Under 18	Automatically a dependant	Not assessed
18 and over	Loss of civil act capacity / disability / unable to work	Not assessed
In education (18 and over)	University, college, professional secondary school or vocational training (including a child aged 18+ still in general education, covering the wait for exam results from June to September of grade 12)	No income, or average income ≤ VND 3 million/month (income above that level means the child is not a dependant)

Legal basis: Article 10.4, 2025 PIT Law; Article 47.2, Decree 253/2026/NĐ-CP.

DEDICA
—DEDICATED LAWYERS—

04 · WHO QUALIFIES

Spouse, parents, other individuals & conditions

Group	Who qualifies
Spouse	The husband or wife of the taxpayer
Parents	Biological parents; stepfather, stepmother; lawful adoptive parents; parents-in-law
Other individuals with no means of support	Siblings; grandparents; aunts, uncles; nieces and nephews who live with the taxpayer and whom the taxpayer is legally obliged to support under Articles 104–106 of the Law on Marriage and Family

General conditions (spouse, parents, other individuals):

- Of working age: must BOTH be unable to work AND have average income ≤ VND 3 million/month.
- Beyond working age: it is enough to have no income, or average income ≤ VND 3 million/month.
- “Unable to work” = a reduction in working capacity of 81% or more.

Legal basis: Articles 47.2–47.4, Decree 253/2026/NĐ-CP; Article 3, Circular 87/2026/TT-BTC.

DEDICA
—DEDICATED LAWYERS—

05 · PROCEDURE

2 ways to register

OPTION 1 — Through the employer

1. The employee submits the supporting documents + a power of attorney (Form 41/UQ-ĐKT) to HR/accounting.
2. The employer consolidates the dependants into Form 20-ĐKT-TH (Form 05-ĐKT-TH for employees) and files it with the tax authority.
3. The tax authority issues a tax code for each dependant; the employer keeps the file for audit and inspection purposes.

OPTION 2 — Directly with the tax authority

1. The individual files Form 20-ĐKT together with the documents identifying the dependant (via the e-portal or at the tax office).
2. The tax authority issues a tax code for the dependant.

Filing is electronic. For a dependant of Vietnamese nationality, only the personal identification number is required — the tax authority draws the rest from the National Population Database.

Legal basis: Article 21, Circular 90/2026/TT-BTC; Article 6, Decree 252/2026/NĐ-CP.

06 · FORMS

The set of forms you will need

Form no.	Used for	Prepared by
20-ĐKT	Registering / amending dependant information	Individual, directly
20-ĐKT-TH	Consolidated registration / amendment of dependants	Paying enterprise
05-ĐKT-TH	Consolidated tax registration for employees	Paying enterprise
41/UQ-ĐKT	Power of attorney for tax registration	Signed by the employee
07/XN-NPT-TNCN	List of persons directly supported by the taxpayer	Individual (“other” dependants)
08-MST	Amending / supplementing tax registration information	Individual / enterprise

Note: The tax code issued to a dependant is also that person’s own tax code once they incur obligations to the State budget.

DEDICA
—DEDICATED LAWYERS—

07 · DOCUMENTS

Checklist of supporting documents (1/2)

Dependant	Supporting documents (copies)
Biological child	Birth certificate (or decision recognising parentage) + the child’s ID card (if issued)
Adopted child	Birth certificate + ID card (if any) + adoption decision/certificate
Stepchild of the spouse	Birth certificate + ID card (if any) + marriage certificate (or documents proving the relationship)
Child 18+ with a disability / lacking civil act capacity	Relationship documents as above + certificate of disability or of loss of civil act capacity
Child in education (18+)	Relationship documents as above + student card / school confirmation / other proof of enrolment

Legal basis: Article 4, Circular 87/2026/TT-BTC.

Checklist of supporting documents (2/2)

Dependant	Supporting documents (copies)
Spouse	ID card + marriage certificate (or documents proving the marital relationship)
Biological parents	Parent’s ID card + the taxpayer’s birth certificate (or decision recognising parentage)
Adoptive parents / parents-in-law / stepparents	Parent’s ID card + the corresponding relationship documents (adoption / birth certificate + marriage registration)
Other individuals with no means of support	ID card + list of persons directly supported (Form 07/XN-NPT-TNCN) + proof of the relationship and support obligation
Person unable to work	Additional documents proving a reduction in working capacity ≥ 81%
Foreign dependant	Legal documents issued by a competent authority proving eligibility and the relationship

Legal basis: Article 4, Circular 87/2026/TT-BTC.

DEDICA
—DEDICATED LAWYERS—

08 · KEY POINTS

Deadlines & points to watch

By 31/12 at the latest

Deadline for first-time dependant registration in the tax year (Article 6, Decree 252/2026/NĐ-CP)

- One-off registration: each dependant only has to be registered, with supporting documents filed, ONCE for the whole period of the deduction.
- Change of workplace: the documents identifying dependants must be resubmitted to the new income-paying enterprise.
- Register an addition when a new dependant arises; declare the end of the deduction when a dependant ceases to qualify.

Legal basis: Article 6, Decree 252/2026/NĐ-CP; Articles 21 and 23, Circular 90/2026/TT-BTC.

DEDICA
—DEDICATED LAWYERS—

Contact Us

DEDICA's lawyers and legal experts are always ready to help. Contact us now for advice and in-depth legal services.

Corporate & Investment
Retainer Legal Services
Dispute Resolution
Criminal Law
Mergers & Acquisitions (M&A)
Trademarks & Copyright

Address

11th Floor, A&T Building, 171 Hai Ba Trung Street, Xuan Hoa Ward, Ho Chi Minh City

Phone

+84 39 969 0012

Email

david@dedica-law.com

Website

www.dedica-law.com

Call us now or leave a message and we will get back to you.