

Protecting the Rights and Interests of Vulnerable Workers in Vietnam in the New Era

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Abstract

Original Research Article

This article examines the current state of Vietnamese law on the protection of vulnerable workers' rights and interests, with particular emphasis on workers with disabilities, in the context of growing demands for responsible business practices and sustainable development. The study aims to identify both the progressive aspects and the limitations and gaps within the existing legal framework governing the protection of labour rights for vulnerable groups, thereby proposing solutions for legal reform. The research employs analytical, synthetic, and comparative legal methods, drawing on the provisions of the 2013 Constitution, the 2019 Labour Code, the 2010 Law on Persons with Disabilities, the 2020 Law on Enterprises, as well as relevant International Labour Organization (ILO) conventions and the Convention on the Rights of Persons with Disabilities. The findings indicate that, despite Vietnam's strong political commitment to protecting vulnerable workers, the legal framework remains deficient in linking corporate social responsibility with the labour rights of persons with disabilities, particularly with regard to mandatory CSR reporting obligations and specific evaluation criteria. On this basis, the article proposes improving the legal framework through a human rights-based approach, strengthening corporate accountability, and promoting the sustainable inclusion of vulnerable workers in the labour market.

Keywords: workers, vulnerable workers, protection of workers' rights.

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1. Introduction

In the course of socio-economic development and deep international integration, the protection of vulnerable groups, particularly vulnerable workers, has increasingly become a central concern of modern labour law and policy. In general terms, vulnerable persons are individuals or social groups who, under comparable circumstances, are more

likely to suffer disadvantages than others, are more susceptible to economic and social shocks, and often face significant difficulties in accessing employment opportunities, social security, and development. Within this category, vulnerable workers, including women workers, workers with disabilities, child workers, informal workers, and migrant workers without labour contracts, are

participants in labour relations while simultaneously facing a heightened risk of discrimination, exploitation, or exclusion from the labour market.

In Vietnam, the existing legal framework contains numerous provisions aimed at protecting the rights and interests of vulnerable workers, as reflected in the 2019 Labour Code, the 2010 Law on Persons with Disabilities, the 2006 Law on Gender Equality, and related legal instruments. With respect to persons with disabilities, the law recognises the principle of equality in recruitment and employment, prohibits the refusal to recruit qualified persons with disabilities, and provides various incentive policies to encourage enterprises to employ workers with disabilities. These provisions demonstrate the Vietnamese State's strong political and legal commitment to safeguarding labour rights and promoting the social inclusion of vulnerable groups, in line with international labour standards to which Vietnam is a party.

However, practical implementation reveals that the right to equal recruitment and employment for vulnerable workers, particularly persons with disabilities, has not been effectively ensured. One of the key reasons is that the current legal approach primarily relies on state-centred, command-and-control regulatory measures, while insufficiently linking the labour rights of persons with disabilities to corporate social responsibility in the context of sustainable development. In practice, enterprises tend to recruit persons with disabilities mainly on the basis of incentive and preferential policies, rather than through voluntary and long-term commitments grounded in a human rights perspective and recognition of the social and economic contributions of persons with disabilities. Against this backdrop, examining the theoretical and practical foundations of corporate social responsibility in protecting the labour rights of persons with disabilities, and proposing legal reforms to ensure the substantive right to work for vulnerable workers in Vietnam, is of significant academic and practical importance in the current period.

2. Literature Review

Based on the representative studies published in Vietnam, it can be observed that the issue of safeguarding labour rights and expanding employment opportunities for vulnerable workers, particularly persons with disabilities, has been approached from various perspectives, while still exhibiting notable intersections and research gaps.

First, national survey-based and statistical studies, most notably the *National Survey on People with Disabilities 2016 (VDS2016)* conducted by the General Statistics Office, have provided foundational empirical data on the employment status of persons with disabilities in Vietnam. These data indicate that both labour force participation and employment rates among persons with disabilities are significantly lower than those of the general population, with pronounced disparities across types of disability, levels of education, and regions of residence (GSO, 2016). Such findings confirm that persons with disabilities constitute a particularly vulnerable group in the labour market and require targeted policy interventions, rather than the application of uniform solutions to the entire workforce. Building on this empirical base, policy reports and studies by the International Labour Organization (ILO) in Vietnam have undertaken in-depth analyses of employment support services, vocational training, and labour intermediation for persons with disabilities. These studies identify major barriers not only in individual capacities but also in the lack of systematic support services and insufficient inter-sectoral coordination among state agencies, enterprises, and organizations of persons with disabilities (ILO, 2011). This line of research broadens the focus from the "right to work" to the "conditions necessary for the effective realization of that right," thereby underscoring the role of non-state actors, particularly enterprises.

From a legal scholarship perspective, several Vietnamese authors have conducted detailed analyses of the existing legal framework governing the labour rights of persons with disabilities. Prominent contributions published in the *Legislative Studies Review* argue that Vietnam's legal system is generally consistent with

international standards—especially ILO conventions and the United Nations Convention on the Rights of Persons with Disabilities—in recognizing principles of equality and non-discrimination in recruitment and employment (Tran, 2018). At the same time, these studies point to a substantial gap between legal provisions and practical enforcement, attributable to the predominantly incentive-based nature of corporate obligations, the absence of binding accountability mechanisms, and the lack of effective monitoring and evaluation tools. Building on this approach, more recent studies have linked the labour rights of persons with disabilities to the concept of corporate social responsibility (CSR), viewing CSR as a critical channel for promoting labour inclusion in the context of sustainable development. Scholars such as Bui Huu Toan and Do Manh Phuong (Bui & Do, 2023) contend that although CSR is increasingly invoked in Vietnam's business practices, the current legal framework has yet to establish a robust linkage between CSR and the labour rights of vulnerable groups, including persons with disabilities. As a result, CSR initiatives are often implemented on a voluntary, fragmented, and superficial basis, rather than being embedded as an integral component of human resource management and corporate governance strategies.

In parallel, a number of recent studies have approached the issue from the perspective of digital transformation and platform-based employment, identifying technology as a potential means of reducing traditional barriers faced by persons with disabilities in the labour market, such as mobility constraints and limited access to physical workplaces (Duong, 2021). Nevertheless, these studies also caution that technological solutions can only be effective when accompanied by policies ensuring digital accessibility, skills development, and corporate responsibility in designing inclusive work environments.

Overall, the Vietnamese literature has developed a relatively coherent line of argumentation: from identifying the disadvantaged position of persons with disabilities in the labour market, to analysing shortcomings in the legal

framework and enforcement mechanisms, and to proposing an expanded role for enterprises through CSR and innovative employment models. However, a critical gap remains in the absence of studies that systematically integrate the relationship between the labour rights of persons with disabilities and corporate social responsibility as a mandatory or semi-mandatory legal and policy requirement. This gap highlights the need for further research to clarify both the theoretical and practical foundations for legal reforms that more closely link the protection of labour rights of persons with disabilities with corporate social responsibility in the context of sustainable development in Vietnam.

3. Research Methodology

This article adopts an interdisciplinary approach combining legal analysis and policy-oriented research to examine the protection of vulnerable workers' labour rights, with a particular focus on persons with disabilities, in relation to corporate social responsibility (CSR) in Vietnam. To achieve this objective, the study employs the following research methods.

First, the analytical and synthetic method is used to clarify key legal concepts and principles concerning vulnerable workers, the labour rights of persons with disabilities, and corporate social responsibility, as well as to systematise relevant domestic legal provisions and international standards.

Second, doctrinal legal analysis is applied to examine the content, scope, and enforceability of Vietnamese labour laws governing the recruitment, employment, and working conditions of persons with disabilities. This method enables an assessment of the coherence, adequacy, and practical effectiveness of the existing legal framework.

Third, the study utilises policy analysis to evaluate the design and implementation of policies aimed at protecting vulnerable workers and encouraging corporate compliance with CSR-related obligations. This analysis focuses on identifying gaps between policy objectives and actual outcomes in the labour market.

Fourth, a comparative law method is employed to contrast Vietnam's legal framework with relevant international labour and human rights standards, particularly the conventions of the International Labour Organization and international principles on business and human rights, in order to assess the degree of legal alignment and potential areas for reform.

Finally, secondary data analysis is conducted using published statistical data, survey reports, and prior empirical studies by governmental agencies and international organisations. These data provide empirical support for the legal and policy arguments advanced in the article. The combined use of these methods ensures a comprehensive and coherent analysis that integrates legal doctrine, policy evaluation, and empirical context, thereby providing a robust foundation for the proposed recommendations on strengthening the protection of labour rights for vulnerable workers in Vietnam.

4. Discussion

4.1. The Current Legal Framework on the Protection of the Rights and Interests of Vulnerable Workers in Vietnam

In general terms, vulnerable people are individuals or social groups who, under similar circumstances, are consistently more disadvantaged than others. They are more susceptible to adverse changes in economic and social conditions—even minor ones—which may push them into hardship and vulnerability, thereby creating a strong need for support from the State, organizations, and society at large. The vulnerable groups referred to here include the poor, persons with disabilities, ethnic minorities, and children. Among these groups, the poor and persons with disabilities are considered particularly vulnerable and in urgent need of collective support from the broader community (Social Security of Trà Vinh Province, 2022). Vulnerable workers constitute a narrower category within vulnerable people, referring to workers who are engaged in employment but occupy positions of heightened vulnerability, such as workers with disabilities, child workers, women workers, seasonal workers,

informal workers, migrant workers without labour contracts, or workers engaged in unstable occupations with precarious incomes and inadequate legal protection of their rights.

From a legal perspective, Vietnam has established a range of measures to protect the rights and interests of vulnerable workers—including women workers, workers with disabilities, child workers, and informal workers—with the aim of promoting responsible business practices. These legal provisions are intended to ensure compliance with business ethics, prevent labour exploitation, and foster fair and safe working environments. For example, with regard to women workers, the 2019 Labour Code contains numerous provisions on the protection of women in recruitment, employment, and termination of employment; guarantees equal rights with respect to wages, working hours, and rest periods; and provides enhanced protection during pregnancy, maternity, and the period of caring for children under 12 months of age. In addition, the 2024 Law on Social Insurance recognises maternity benefits for women workers, while the Law on Gender Equality establishes incentive mechanisms for enterprises employing a large number of women workers and restricts the use of women workers in arduous, hazardous, or dangerous jobs that may adversely affect reproductive health.

With respect to workers with disabilities, the 2010 Law on Persons with Disabilities affirms the principle of equality in recruitment and employment, prohibits enterprises from refusing to recruit persons with disabilities who meet job requirements, and requires that such workers be assigned positions appropriate to their health conditions and be treated equally in terms of welfare regimes compared to other workers. As for child workers, they constitute a group requiring particularly strict protection in order to prevent exploitation and exposure to hazardous or harmful working conditions. Accordingly, the 2019 Labour Code and the 2016 Law on Children provide safeguards for children engaged in work, including the right to protection at work, the right to education in parallel with employment, the right to

safe working conditions, and the right to social security benefits.

Viewed collectively, these legal protections demonstrate Vietnam's strong political commitment to complying with international labour standards, including those specifically applicable to vulnerable groups. This commitment is further evidenced by Vietnam's ratification of most of the core conventions of the International Labour Organization, reflecting its intention to improve working conditions for all workers in general and vulnerable workers in particular. Nevertheless, in practice, legal provisions concerning vulnerable groups have not been consistently complied with by enterprises, and commitments to their effective implementation remain limited. As a result, the protection of the rights and interests of vulnerable workers—despite being well articulated in law—has yet to achieve the level of effectiveness required in practice.

Among the limitations of the legal framework and its implementation, a prominent issue is the infringement of the right to equal recruitment and employment of vulnerable workers, particularly persons with disabilities. Article 35 of the 2013 Constitution of Vietnam affirms that “citizens have the right to work, to freely choose their occupations, employment, and workplaces.” To give effect to this constitutional provision, the 2019 Labour Code recognizes workers' rights to equality in recruitment and employment, while the 2010 Law on Persons with Disabilities, the 2006 Law on Gender Equality, and the 2013 Law on Employment provide specific protections for vulnerable groups. The purpose of these legal recognitions is to safeguard the rights and interests of vulnerable workers, ensure equal employment opportunities, promote substantive equality, reduce discrimination, and enhance corporate responsibility in complying with labour laws in practice.

In this regard, strengthening corporate responsibility for compliance with labour legislation is particularly necessary. Enterprises are required not only to ensure transparency and openness in recruitment conditions and procedures, but also to provide support to vulnerable workers

through preferential policies or by creating working conditions appropriate to their health status and gender. In addition, enterprises are expected to guarantee decent working conditions for vulnerable workers, including equal pay based on competence without discrimination on the grounds of gender or health status, as well as the provision of vocational training programmes to improve skills development and career advancement opportunities. Accordingly, the imposition by the State of legal responsibilities and obligations on enterprises is essential to prevent situations in which employers exploit workers' vulnerable status by paying low wages, imposing excessive working hours, or ultimately excluding vulnerable workers from the labour market. Such practices may lead to adverse assessments of Vietnam in international trade agreements and negatively affect the country's international integration.

With specific regard to persons with disabilities, Vietnamese law—particularly the 2010 Law on Persons with Disabilities—stipulates that state agencies, organizations, enterprises, and individuals must not refuse to recruit qualified persons with disabilities or impose recruitment criteria contrary to law that restrict their employment opportunities. This principle constitutes a fundamental requirement governing the recruitment, employment, and management of persons with disabilities in the labour field. Any practice by agencies, organizations, enterprises, or individuals of setting discriminatory requirements in the recruitment, employment, or management of persons with disabilities is regarded as discriminatory conduct and is subject to legal sanctions if implemented in practice. However, these provisions may be viewed as a largely one-directional, state-imposed regulatory approach within labour administration. They do not necessarily reflect the voluntary commitment of enterprises or stem from a genuine sense of corporate responsibility for safeguarding human rights and the rights of persons with disabilities.

In reality, the State cannot rely solely on coercive sanctions to compel enterprises to recruit, manage, and employ persons with disabilities in the absence of voluntary corporate engagement.

Therefore, enterprises' awareness of the position, role, and contributions of persons with disabilities—to both the enterprise itself and society at large—is of crucial importance. Such awareness carries significant social value, not only for persons with disabilities but also for society as a whole, and contributes to enhancing Vietnam's standing within the international community. In light of this regulatory reality, it becomes evident that Vietnam's policies and laws on responsible business practices toward persons with disabilities still suffer from a number of limitations and shortcomings:

First, there remains a lack of legal provisions recognizing disability as an inherent attribute of human rights that enterprises are required to respect, promote, and protect. In principle, responsible business conduct may originate from the model of social enterprises. A social enterprise is an enterprise operating in all sectors of society while prioritizing benefits for people, society, and the environment, thereby contributing to the reduction of economic inequality, the promotion of social equity, and the assurance of environmental sustainability. Accordingly, the 2020 Law on Enterprises sets out three criteria for identifying a social enterprise: (i) it must be a lawfully registered enterprise; (ii) it must pursue operational objectives aimed at addressing social or environmental issues for the benefit of the community; and (iii) it must reinvest at least 51% of its annual post-tax profits to achieve its registered objectives. However, when examined against the current legal framework, it is evident that there is still no comprehensive or official legal definition of social enterprises, nor are there specific provisions requiring enterprises to report on or account for their social responsibilities toward society in general and persons with disabilities in particular. In practice, scholars and policymakers have noted that this constitutes a legislative shortcoming that undermines effective implementation. With direct relevance to persons with disabilities, the absence of specific policy provisions governing social enterprises' responsibilities toward persons with disabilities has resulted in a low level of effective realization of

their rights in practice. This situation stems, in part, from misconceptions about “disability,” which tend to frame disability merely as a physical health impairment requiring treatment, cure, or partial rehabilitation. Disability is often perceived as a deviation from a “normal” state of health (Degener, 2016). By contrast, under the Convention on the Rights of Persons with Disabilities, disability must be understood as an aspect of human rights. Accordingly, every individual is considered to possess inherent and equal dignity, and no one is regarded as inferior. Individuals are valued not on the basis of social or economic status, but on their intrinsic human worth. Persons with disabilities must be placed at the centre of all decisions affecting them, rather than being subject to decisions based solely on external perceptions.

Second, there is an absence of legal provisions imposing mandatory corporate social responsibility (CSR) reporting obligations relating to environmental, social, and corporate governance (ESG) matters toward society in general and persons with disabilities in particular. Traditionally, enterprises focused primarily on profit maximization for owners, shareholders, and members, with higher profits serving as the primary indicator of business success and competitiveness in domestic and international markets. In the contemporary context, however, enterprises are increasingly expected to adopt a broader perspective on business objectives and to demonstrate commitments to the community in order to generate positive social impacts. In practice, corporate CSR activities often focus on poverty alleviation—especially in remote, mountainous, and border areas—material assistance and child protection for vulnerable groups, support for healthcare and education, and environmental protection integrated into business, production, and consumption strategies. These activities are widely regarded as key indicators of corporate social responsibility toward society in general and persons with disabilities in particular. Accordingly, to ensure that policies concerning persons with disabilities are effectively implemented in practice and that social relations involving persons with disabilities are adequately

regulated by law, it is necessary to introduce legal provisions mandating CSR reporting by enterprises. CSR reporting not only benefits enterprises themselves—by enhancing revenue potential, improving quality and brand value, strengthening domestic and international reputation, and attracting investors, workers, and consumers—but also serves broader legislative objectives by signaling a state’s commitment to sustainable development, one of the global goals set out in the United Nations 2030 Agenda. Nevertheless, this issue remains largely unaddressed in corporate law in several countries, including Vietnam, particularly in relation to enterprises employing persons with disabilities. In Vietnam, neither the 2020 Law on Enterprises nor the 2010 Law on Persons with Disabilities, nor their implementing regulations, impose binding obligations on enterprises to report CSR activities related to environmental, social, and governance issues affecting persons with disabilities. This represents a significant policy and legal gap in regulating corporate social responsibility toward the community in general and persons with disabilities in particular.

Furthermore, under Article 35 of the 2010 Law on Persons with Disabilities and Article 10 of Decree No. 28/2012/ND-CP guiding its implementation, the State encourages agencies, organizations, and enterprises to recruit persons with disabilities. Enterprises employing ten or more workers with disabilities, as well as production and business establishments in which persons with disabilities constitute at least 30% of the workforce, are entitled to various incentives, including financial support for adapting working conditions and environments to the needs of persons with disabilities; exemptions from corporate income tax; access to preferential credit for production and business development projects; and priority in land, premises, or water surface leases, along with exemptions or reductions in rental fees, depending on the proportion and degree of disability of employed workers and the size of the enterprise. These provisions constitute a state-established basis for encouraging and identifying corporate responsibility toward persons with

disabilities. However, such regulations remain limited to incentive-based policies encouraging the employment of persons with disabilities in enterprises and production establishments. Moreover, they are predominantly promotional in nature. At present, many additional policies still need to be institutionalized through binding legal provisions in order to clearly affirm and enforce corporate responsibility toward persons with disabilities.

Third, there remains a lack of policies regulating the relationship between corporate social responsibility (CSR) and the labour rights of persons with disabilities. As a matter of principle, caring for persons with disabilities constitutes a major policy orientation shared by all states, with the objective of enabling persons with disabilities to overcome disadvantages, escape vulnerable circumstances, achieve social inclusion, stabilize their livelihoods, and contribute to the realization of national sustainable development goals. To attain these objectives, the State must first ensure the labour rights of persons with disabilities, including the right to recruitment and the right to work on the basis of equality, accessibility, and non-discrimination. Labour and employment thus constitute key determinants of social inclusion, a consideration that is particularly critical for persons with disabilities within the formal labour market.

In Vietnam, the labour rights of persons with disabilities are specifically provided for in Articles 158 to 160 of the 2019 Labour Code, as well as in Articles 32 to 35 of Chapter V on vocational training and employment in the 2010 Law on Persons with Disabilities. Accordingly, the labour and employment rights of persons with disabilities are not only formally recognized but are also supported and guaranteed by the State in practice. These provisions encompass vocational education and training programmes for persons with disabilities at the local level; preferential credit policies for persons with disabilities; incentive regimes for production and business establishments employing persons with disabilities; and the effective protection of working conditions, such as prohibitions on requiring persons with disabilities to work overtime, to perform night

work, or to engage in arduous, hazardous, or dangerous occupations. On this basis, it can be affirmed that Vietnam's policies concerning workers with disabilities are coherent, progressive, and consistent with the Convention on the Rights of Persons with Disabilities and ILO Convention No. 159 on Vocational Rehabilitation and Employment (Disabled Persons) (Bui & Do, 2023).

Nevertheless, when considered within the broader labour law framework applicable to persons with disabilities, Vietnamese law still leaves unregulated the relationship between corporate social responsibility and the labour rights of persons with disabilities. This represents a critical policy gap, given that recognizing the labour and employment rights of persons with disabilities as an integral component of corporate social responsibility is essential in the contemporary context. International organizations have consistently affirmed that persons with disabilities are equal members of society and constitute an important dimension of human diversity, possessing the full range of human rights, including the right to work. Accordingly, the labour market inclusion of persons with disabilities has increasingly been incorporated into the international CSR policy agenda.

4.2. Solutions for Improving the Legal Framework on the Protection of Vulnerable Workers in Vietnam

It can be argued that infringements of the right to work of vulnerable workers—particularly persons with disabilities—constitute one of the primary mechanisms through which they are excluded from the labour market, leading to a loss of financial autonomy and significant barriers to social inclusion. Therefore, in order to consistently and effectively implement the principle that all citizens enjoy equal rights to employment, including vulnerable workers in general and persons with disabilities in particular, it is necessary to adopt measures that ensure responsible business conduct, as set out below.

First, legal instruments should expressly recognise vulnerability and susceptibility to harm (such as disability) as attributes inherent to human

rights that enterprises are required to respect, promote, and protect. In principle, international human rights standards embodied in international treaties are drafted and adopted by states and international organisations to establish an international legal framework that obliges states to respect, protect, promote, and fulfil human rights. This constitutes the legal responsibility of states under international law. With respect to enterprises, their obligations to respect, protect, promote, and fulfil human rights are primarily expressed through compliance with domestic law. In other words, corporate obligations toward individuals in general, and persons with disabilities in particular, as well as toward society and the environment, are manifested through adherence to national legal norms enacted or recognised by the State, rather than directly through international norms. Through such compliance, enterprises contribute alongside the State to the respect and protection of human rights, including the rights of persons with disabilities.

However, the adoption of the Sustainable Development Goals by the United Nations in 2015 marked a significant shift in global awareness of social responsibility. In this context, the United Nations issued the *Guiding Principles on Business and Human Rights* in 2011 (UN, 2022), a set of 31 principles providing a framework for the protection, respect, and remediation of human rights impacts by multinational corporations and other business enterprises. Accordingly, although the primary obligation to protect, promote, and respect human rights rests with the State, other actors in society—most notably enterprises—also bear responsibility for respecting, protecting, promoting, and implementing human rights in the course of their business activities. Enterprises are expected to assume these responsibilities voluntarily, to ensure accountability and transparency, and to take responsibility for the social and environmental impacts arising from their operations. With specific regard to persons with disabilities, enterprises must respect international human rights law, actively avoid infringing the rights of others—including the rights of persons with disabilities—and address adverse impacts

affecting persons with disabilities. Furthermore, enterprises should reassess their perceptions of disability through a human rights lens, recognising the multidimensional nature of disability and the diversity of disability experiences. In reporting on human rights implementation concerning persons with disabilities, enterprises should be prepared to comply with state-imposed human rights requirements related to disability. Enterprises are also encouraged to voluntarily apply human rights principles in their business operations, regardless of location or the individuals concerned, as such conduct represents a globally expected standard. The State, for its part, retains the obligation to prevent and remedy human rights violations through appropriate policy frameworks, enforcement mechanisms, and adjudicatory institutions whenever any actor infringes upon human rights, including the rights of persons with disabilities.

Second, it is necessary to incorporate into the legal framework a broader range of corporate policies aimed at protecting the rights and interests of vulnerable workers in general and persons with disabilities in particular.

(1) Legal provisions should be introduced to establish a mandatory obligation for enterprises to report on corporate social responsibility (CSR). Such regulation would demonstrate the State's strong commitment to promoting CSR within production and business entities—particularly enterprises—and to fostering social cohesion. At present, this obligation remains largely absent from Vietnam's legal system in general, and from laws relating to persons with disabilities, women workers, and other vulnerable workers in particular. By contrast, CSR reporting requirements are increasingly recognised and institutionalised in the legal frameworks of many countries. Accordingly, regardless of the sector in which an enterprise operates, its organisational form, scale of operations, or whether it employs vulnerable workers, it should be subject to an annual CSR reporting obligation. With respect to persons with disabilities, CSR reports should ensure transparency regarding environmental, social, and corporate governance (ESG) issues that

consumers—including persons with disabilities—expect and value. At the same time, CSR reports should serve to demonstrate to regulators (the State), investors, workers, and the broader community—including persons with disabilities—the enterprise's contributions to national sustainable development goals, including the creation and expansion of opportunities for persons with disabilities, responsiveness to their concerns, and the facilitation of their participation in, and direct contribution to, the achievement of national Sustainable Development Goals.

This approach is grounded in the recognition that persons with disabilities are equal citizens within society, and that the activities of persons with disabilities, like those of persons without disabilities, have tangible impacts—both positive and potentially negative—on the realization of national sustainable development objectives. Social scrutiny of corporate CSR reports thus constitutes an important criterion for evaluating and ranking enterprises in the market. Comparative experience may be drawn from Article 5 of the 2006 Company Law of China, which provides that “in conducting business activities, companies shall comply with laws and administrative regulations, observe social ethics and business ethics, act in good faith, accept supervision by the government and the public, and undertake social responsibility.” In practice, CSR reporting obligations across various sectors in China have increasingly been systematised and have yielded significant achievements, making substantial contributions to state governance. In particular, in the securities sector, the China Securities Regulatory Commission (CSRC) and stock exchanges have progressively incorporated ESG disclosure requirements into the regulatory framework. In September 2018, the CSRC added a dedicated chapter on ESG to its Corporate Governance Guidelines to encourage listed companies to adopt and comply with ESG standards. In June 2021, the CSRC further clarified ESG disclosure requirements in annual reports of listed companies, expanding the scope of disclosure to include environmental emissions, administrative penalties for environmental violations, carbon

reduction measures, charitable donations, and other poverty alleviation initiatives.

(2) It is also necessary to promulgate a set of criteria and indicators for assessing corporate social responsibility toward persons with disabilities in particular and the community at large. Such criteria and indicators would reflect how enterprises perceive, evaluate, and respond to social issues—and to disability-related concerns specifically—within their business strategies. At the same time, these indicators would help determine an enterprise's sustainable development ranking, while illustrating corporate culture and strategic vision with respect to both enterprise development and the national economy. For example, inadequate representation and participation of persons with disabilities in the labour market within specific industries, occupations, or business sectors may reveal an enterprise's neglect of a significant segment of the workforce. The absence of measurable indicators relating to the representation and participation of persons with disabilities in employment may further suggest a failure to recognise their labour contributions, the persistence of discriminatory practices vis-à-vis non-disabled workers, and non-compliance with state policies on social inclusion of persons with disabilities.

In practice, several CSR standards are currently applied internationally, including ISO 45001:2018, SA8000, BSCI, WRAP, and the Ethical Trading Initiative (ETI). In light of these existing standards, it is essential for the State to formally recognise and progressively incorporate them into Vietnam's legal framework in the coming period, thereby strengthening the legal foundations for corporate social responsibility and the protection of vulnerable workers, particularly persons with disabilities.

Third, policies should be supplemented to regulate the relationship between corporate social responsibility (CSR) and the labour rights of persons with disabilities. At present, the 2010 Law on Persons with Disabilities requires further amendments to incorporate provisions governing the linkage between CSR and the labour rights of persons with disabilities. Under this relationship, as

a general principle, enterprises must strictly adhere to the principles of non-discrimination and equality. Specifically, enterprises should commit, in the course of their production and business activities, to taking into account human rights and the rights of individuals who may be affected, harmed, or rendered vulnerable by corporate decisions. Enterprises are required to undertake proactive measures to facilitate the enjoyment of the fundamental rights of persons with disabilities in general, and to respect their inherent dignity in the workplace in particular.

Moreover, when recruiting persons with disabilities, enterprises should make adequate material investments in vocational training, professional development, skills enhancement, and lifelong learning opportunities for such workers. In practice, enterprises often exhibit reluctance in this regard, as the initial motivation for recruiting persons with disabilities is frequently limited to benefiting from state incentives, with insufficient attention paid thereafter to training and capacity-building. Accordingly, enterprises should embed the objective of lifelong learning for persons with disabilities into their CSR strategies, recognising the labour market inclusion of persons with disabilities as a core component of responsible business conduct.

5. Conclusion

This article demonstrates that Vietnam has established a relatively comprehensive and progressive legal framework for the protection of vulnerable workers, particularly workers with disabilities, in line with international labour and human rights standards. Nevertheless, a significant gap persists between legal provisions and their practical implementation, most notably due to the absence of robust mechanisms linking the labour rights of persons with disabilities to corporate social responsibility. Existing laws remain largely confined to incentive-based policies and have yet to establish mandatory CSR reporting obligations, concrete evaluation criteria, or sufficiently strong corporate accountability mechanisms. In the context of sustainable development and deep international integration, improving the legal

framework through a human rights-based approach, strengthening corporate social responsibility and accountability, and promoting inclusive employment models constitute an urgent requirement. Such reforms are essential not only to ensure the substantive realization of the right to work for vulnerable workers but also to enhance the quality of the labour market, national credibility, and Vietnam's capacity for international integration in the current era.

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