

**KINGDOM OF CAMBODIA**  
**NATION RELIGION KING**



**MINISTRY OF LABOUR  
AND VOCATIONAL TRAINING**  
**NO. 449 LV/PrK.NSSF**

**PRAKAS**  
**ON**  
**DETERMINATION OF CONTRIBUTION RATE AND FORMALITIES AND  
PROCEDURES OF CONTRIBUTION PAYMENT FOR SOCIAL SECURITY  
SCHEMES ON OCCUPATIONAL RISK AND HEALTH CARE FOR PERSONS  
DEFINED BY THE PROVISIONS OF THE LABOUR LAW**

**MINISTER OF MINISTRY OF LABOUR AND VOCATIONAL TRAINING**

- Having seen the Constitution of Kingdom of Cambodia;
- Having seen Royal Kret No. NS/RKT/0913/903, dated 24 September 2013, concerning the Nomination of the Royal Government of Kingdom of Cambodia;
- Having seen Royal Kret No. NS/RKT/1213/1393, dated 21 December 2013, concerning the Revision and Addition of the Composition of the Royal Government of Kingdom of Cambodia;
- Having seen Royal Kret No. NS/RKT/0416/368, dated 04 April 2016, , concerning the Revision and Addition of the Composition of the Royal Government of Kingdom of Cambodia;
- Having seen Royal Kram No. 02/NS/94, dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen Royal Kram No. NS/RKM/0105/003, dated 17 January 2005, promulgating the Law on the Establishment of Ministry of Labour and Vocational Training;
- Having seen Royal Kram No. NS/RKM/0397/01, dated 13 March 1997, promulgating the Labour Law;
- Having seen Royal Kram No. NS/RKM/0902/018, dated 25 September 2002, promulgating the Law on the Social Security Schemes for Persons Defined by the Provisions of the Labour Law;
- Having seen Royal Kret No. NS/RKT/0815//872, dated 08 August 2015, concerning Judicial Statute of Public Administration Enterprise;

- Having seen Sub-Decree No. 283 SD.E, dated 14 November 2014, concerning Organization and Functioning of Ministry of Labour and Vocational Training;
- Having seen Sub-Decree No. 16 SD/E, dated 02 March 2007, concerning Establishment of the National Social Security Fund;
- Having seen Sub-Decree No. 01 SD.E, dated 06 January 2016, concerning Establishment of Social Security Schemes on Health Care for Persons Defined by the Provisions of the Labour Law;
- Having seen Sub-Decree No. 140 SD/E, dated 26 August 2017, concerning Revision of Article 7 of Sub-Decree No. 01 SD/E, dated 06 January 2016, concerning Establishment of Social Security Schemes on Health Care for Persons Defined by the Provisions of the Labour Law;
- Reference to Letter No. 4337 EF-GDIF, dated 08 May 2016, of Ministry of Economy and Finance;
- Reference to the Proposal of the Governing Body of the National Social Security Fund.

## **HEREBY DECIDED**

### **CHAPTER I GENERAL PROVISIONS**

#### **Article 1.~**

This Prakas aims to determine the contribution rate and formalities and procedures of contribution payment for social security schemes on Occupational Risk and Health Care for workers under the scope of the law on Social Security Schemes for Persons Defined by the Provisions of the Labour Law.

#### **Article 2.~**

This Prakas covers all employers or owners of enterprises/establishments under the scope of the Law on Social Security Schemes for Persons Defined by the Provisions of the Labour Law. The employers or owners of enterprises/establishments are compulsory to pay contribution of Occupational Risk and Health Care Schemes to the National Social Security Fund (NSSF).

#### **Article 3.~**

In this Prakas:

- The term ***Contribution*** refers to amount of money that employer shall pay legally as fund for benefit provision.

- The term **Survivor** refers to spouse and children who are dependent of a victim, the NSSF member, after he or she dies due to occupational risk.
- The term **Pension** refers to pension provided to the NSSF member with permanent disability from 20% up due to occupational risk.

**CHAPTER II**  
**CONTRIBUTION RATE AND FORMALITIES AND PROCEDURES OF**  
**CONTRIBUTION PAYMENT**  
**PART I**  
**CONTRIBUTION RATE**

**Article 4.~**

Contribution rate of Occupational Risk Scheme shall be determined 0.8 (zero point eight) percent of assumed wage of worker's gross wage.

Contribution rate of Health Care Scheme shall be determined 2.6 (two point six) percent of assumed wage of worker's gross wage.

Assumed wage of worker's monthly wage shall be set in annex 1 of this Prakas.

Contribution rate of the NSSF member who has received pension and survivors' benefit shall be determined 1.3 (one point three) percent of pension and paid by NSSF.

**PART II**  
**FORMALITIES AND PROCEDURES OF CONTRIBUTION PAYMENT**

**Article 5.~**

The date of the first contribution payment shall be regulated in a qualifying period of 30 days following the date of the registration of enterprise/establishment that NSSF provided "**Certificate of Enterprise/Establishment Registration**". Providing the above certificate shall be marked the date of receiving from NSSF.

For the registered enterprise/establishment, the date of the first contribution payment for Occupational Risk and Health Care Schemes shall be determined by NSSF.

Every employer or owner of an enterprise/establishment shall pay simultaneously the monthly contribution of Occupational Risk and Health Care Schemes by 15<sup>th</sup> of the following month at the latest.

**Article 6.~**

The employer or owner of an enterprise/establishment that misses to pay contribution as the date in article 4 above shall pay additionally interest at 1.5 (one point five) percent based on monthly actual contribution and be liable for the fine as set forth in article 36 of the law on the Social Security Schemes for Persons Defined by the Provisions of the Labour Law.

In case the enterprise/establishment provides salary as foreign currency, monthly wage shall be exchange as riel in line with monthly exchange rate of the National Bank of Cambodia which is informed by NSSF.

#### **Article 7.**

The employer or owner of an enterprise/establishment shall pay contributions directly to the account of the National Social Security Fund in the contracted bank. The contribution payment shall be complied as follows:

- Pay contribution in the contracted bank. For the procedures of contribution payment, the employer shall comply with “**Contribution Payment Form**” or form “2.01” as stated in annex 2 of this Prakas.
- Pay contribution through the E-Banking System or Unity System. This service charge is borne by the employer.
- Pay contribution through other services in compliance with instruction of the National Social Security Fund.

Bank slip, report of the number of workers (E-Form), contribution payment receipt, verification letter of the number of workers, payroll ledger, or other necessary documents, every employer or owner of an enterprise/establishment shall submit them directly to the NSSF offices or send them through the post or e-mail: [contribution@nssf.gov.kh](mailto:contribution@nssf.gov.kh).

The National Social Security Fund shall issue a receipt of contribution payment after receiving a “**Bank Slip**” (direct contribution payment at the bank) or a bank statement (contribution payment through the E-Banking System, Unity System, or other services).

#### **Article 8.**

The employer or owner of an enterprise/establishment shall submit the payroll ledger, list of workers, and the relevant documents to NSSF with a view to checking when necessary.

### **CHAPTER III PENALTY PROVISIONS**

#### **Article 9.**

The violation of the provisions of this Prakas shall be penalized as set forth in the Law on Social Security Schemes for Persons Defined by the Provisions of the Labour Law.

### **CHAPTER IV FINAL PROVISIONS**

**Article 10.~**

Prakas No. 108 LV/Pr.K, dated 16 June 2008, on Determination of Contribution Rate and Formalities and Procedures of Contribution Payment for Occupational Risk, Prakas No. 294 LV/PrK., dated 20 November 2014, on Revision of Articles 3, 4, and 5 of Prakas No. 108 LV/PrK., 16 June 2008, on Determination of Contribution Rate and Formalities and Procedures of Contribution Payment for Occupational Risk, Prakas No. 220 LV/PrK., 13 June 2016, on Determination of Contribution Rate and Formalities and Procedures of Contribution Payment for Health Care, and any regulations contrary to this Prakas shall be abrogated.

**Article 11.~**

This Prakas shall come into force from 01 January 2018.

Phnom Pen, 10 November 2017

**Minister**

**Ith Samheng**

**Receiving Places:**

- The Office of the Council of Ministers
- Secretariat General of the Royal Palace
- Cabinet of Samdech Prime Minister
- Cabinet of Samdech and His / Her Deputy Prime Minister
- Ministry of Economy and Finance
- Relevant Ministries
- Municipal and Provincial Hall “For information”
- All Institutions under the Ministry “For Implementation”
- Employer Association and Garment Manufactures Association of Cambodia
- All Trade Unions and Federations “For Dissemination”
- The Media “For Dissemination”
- Royal Gazette
- Documents and Archives

*Annex 1 of Prakas 449 LV/PrK on Determination of Contribution Rate and Formalities and Procedures of Contribution Payment for Social Security Schemes on Occupational Risk and Health Care for Persons Defined by the Provisions of the Labour Law.*

**CONTRIBUTION TABLE FOR OCCUPATIONAL RISK AND HEALTH CARE**

Level	Monthly Wage (Riel)	Assumed Wage (Riel)	Monthly Contribution for Occupational Risk per Worker (0.8%)	Monthly Contribution for Health Care per Worker (2.6%)	Total Contribution
1	Below 200,000	200,000	1,600	5,200	6,800
2	200,001-250,000	225,000	1,800	5,850	7,650
3	250,001-300,000	275,000	2,200	7,150	9,350
4	300,001-350,000	325,000	2,600	8,450	11,050
5	350,001-400,000	375,000	3,000	9,750	12,750
6	400,001-450,000	425,000	3,400	11,050	14,450
7	450,001-500,000	475,000	3,800	12,350	16,150
8	500,001-550,000	525,000	4,200	13,650	17,850
9	550,001-600,000	575,000	4,600	14,950	19,550
10	600,001-650,000	625,000	5,000	16,250	21,250
11	650,001-700,000	675,000	5,400	17,550	22,950
12	700,001-750,000	725,000	5,800	18,850	24,650
13	750,001-800,000	775,000	6,200	20,150	26,350
14	800,001-850,000	825,000	6,600	21,450	28,050
15	850,001-900,000	875,000	7,000	22,750	29,750
16	900,001-950,000	925,000	7,400	24,050	31,450
17	950,001-1,000,000	975,000	7,800	25,350	33,150
18	1,000,001-1,050,000	1,025,000	8,200	26,650	34,850
19	1,050,001-1,100,000	1,075,000	8,600	27,950	36,550
20	1,100,001-1,150,000	1,125,000	9,000	29,250	38,250
21	1,150,001-1,200,000	1,175,000	9,400	30,550	39,950
22	1,200,001 Up	1,200,000	9,600	31,200	40,800

**FORMALITY OF CONTRIBUTION PAYMENT**

<b>For the NSSF Official</b>
Code of Contribution:
Signature: ..... / /

1. Name of Enterprise: ..... 2. Code of Enterprise: 

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3. Latin Name of Enterprise: .....

Contribution Paid for Month: ..... Year: .....							
No.	ID of Worker	Name of Worker	Monthly Wage	Assumed Wage	Contribution for Occupational Risk	Contribution for Health Care	Total Contribution
				Total			

I would like to assure that all provided information above is accurate and correct and all mistakes are held liable.

...../...../.....  
**Signature and Seal of Employer**

**FORMALITY OF RESERVED CONTRIBUTION PAYMENT**

<b>For the NSSF Official</b>
Code of Contribution: .....
Signature: ..... / /

2. Name of Enterprise: ..... 2. Code of Enterprise: 

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4. Latin Name of Enterprise: .....

Contribution Paid for Month: ..... Year: .....																
No.	ID of Worker										Name of Worker	Monthly Wage	Assumed Wage	Contribution for Occupational Risk	Contribution for Health Care	Total Contribution
													Total			

I would like to assure that all provided information above is accurate and correct and all mistakes are held liable.

....., ...../...../.....  
**Signature and Seal of Employer**