

**KINGDOM OF CAMBODIA
NATION RELIGION KING**



MINISTRY OF LABOUR AND VOCATIONAL TRAINING
No. 168/22 LV/PrK.NSSF

**PRAKAS
ON
THE FORMALITIES AND PROCEDURES OF THE REGISTRATION OF
ENTERPRISES/ESTABLISHMENTS AND WORKERS AND
THE CONTRIBUTION PAYMENT FOR PERSONS DEFINED BY THE PROVISIONS OF
THE LABOUR LAW IN THE NATIONAL SOCIAL SECURITY FUND**

MINISTER OF LABOUR AND VOCATIONAL TRAINING

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Kret No. NS/RKT/0918/925 dated 6 September 2018 concerning the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Kret No. NS/RKT/0320/421 dated 30 March 2020 concerning the Appointment and Revision of the Compositions of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Kram No. NS/RKM/0618/012 dated 28 June 2018 promulgating the Law on 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 Establishment of Ministry of Labour and Vocational Training;
- Having seen Royal Kram No. NS/RKM/1119/018 dated 2 November 2019 promulgating the Law on Social Security Schemes;
- Having seen Royal Kret No. NS/RKT/0520/582 dated 30 May 2020 concerning the Establishment of National Social Security Fund as Public Entity;
- Having seen Sub-Decree No. 283 SD.E dated 14 November 2014 concerning the Organization and Functioning of the Ministry of Labour and Vocational Training;
- Having seen Sub-Decree No. 196 SD.E dated 30 November 2020 concerning the Organization and Functioning of the National Social Security Fund (NSSF);
- Having seen Sub-Decree No. 01 SD.E dated 6 January 2016 concerning the Establishment of Social Security Scheme 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 the Revision of Article 7 of Sub-Decree No. 01 SD.E dated 6 January 2016 concerning the Establishment of Social Security Scheme on Health Care for Persons Defined by the Provisions of the Labour Law;
- Having seen Sub-Decree No. 32 SD.E dated 4 March 2021 concerning the Social Security Scheme on Pension for Persons Defined by the Provisions of the Labour Law;
- Reference to the proposal of Governing Body of the National Social Security Fund.

**HEREBY DECIDED
CHAPTER I
GENERAL PROVISIONS**

Article 1 .-

This prakas aims to determine the formalities and procedures of the registration of enterprises/ establishments and workers and the contribution payment for persons defined by the provisions of the

Labour Law in NSSF, an acronym for the National Social Security Fund, in order to ensure effectiveness and convenience of the social security schemes implementation.

Article 2 .-

This prakas has the scope of implementation to the employers or owners of enterprises/establishments and persons defined by the provisions of the Labour Law in Social Security Schemes on Occupational Risk, Health Care, and Pension.

Article 3 .-

The key technical terminology used in this prakas is defined as follows:

- **Enterprise** refers to institution or unit of industry, mining, commerce, services, agriculture, and handicrafts in spite of public, semi-public, private, non-religious, or religious interests, professional education or charitable characteristics, and liberal profession of associations or groups of any nature whatsoever. The enterprise may consist of many establishments, and each establishment employs persons working in a defined place, including factory, workshop, construction site, etc., under the supervision and direction of the employer. The establishment is always under the auspices of an enterprise; the establishment may employ just one person. In case the establishment is unique and independent, such establishment shall be considered as enterprise.
- **Employer** refers to a natural person or a legal entity in public or private sector that manages and employs one worker or more, in spite of casual workers, with the regular provision of remuneration. Furthermore, the house owner employing domestic workers shall also be regarded as employer.
- **Worker** refers to all natures and nationalities of workers in the formal economy, including persons defined by the provisions of the Labour Law.
- **Contribution** refers to the amount of money that the NSSF members, employers, or the state have paid to NSSF in accordance with the provisions of the Law on Social Security Schemes, in which generally calculated as percentage of each member's salary or wage and kept for the cost of benefits provision to the member and the operation cost of each social security scheme.

CHAPTER II

REGISTRATION, CLOSURE, AND SUSPENSION OF ENTERPRISE/ESTABLISHMENT

PART I

REGISTRATION OF ENTERPRISE/ESTABLISHMENT

Article 4 .-

Every employer or owner of enterprise/establishment under the scope of the Law on Social Security Schemes shall be compulsory to register own enterprise/establishment with NSSF as regulated as follows:

- Every employer or owner whose enterprise/establishment is operating and has not been registered with NSSF shall be compulsory to register in a qualifying period of 30 (thirty) days at the latest after this prakas comes into force.
- Every employer or owner whose enterprise/establishment has just operated after this prakas comes into force shall be compulsory to register with NSSF in a qualifying period of 30 (thirty) days at the latest following the date of the opening of enterprise/establishment.
- Every employer or owner whose enterprise/establishment registered in both Occupational Risk and Health Care Schemes with NSSF shall not be compulsory to renew the registration of enterprise/establishment.

Article 5 .-

The registration of enterprise/establishment shall be complied with the Form of "**Registration of Enterprise/ Establishment**" or Form "**1.01**" as set forth in Annex 1 of this prakas. The attached documents for registration are as follows:

- Every employer or owner of enterprise/establishment shall submit the commercial registry issued by Ministry of Commerce or other equivalent legal instruments and Khmer national identity card or passport of employer or representative along with the Form “1.01”.
- Every employer or house owner who employs domestic workers shall submit the residential letter or other equivalent legal instruments and Khmer national identity card or passport of employer along with the Form “1.01”.

PART II IDENTIFICATION OF ENTERPRISE/ESTABLISHMENT

Article 6 .-

NSSF shall provide “**Certificate of Enterprise/Establishment Registration**” to the employer or owner of registered enterprise/establishment. This certificate shall be numbered and initialled “**Identity of Enterprise/ Establishment**” and the date of registration. Every employer shall post visibly the certificate of enterprise/establishment registration at the wage payment office of the enterprise/establishment.

PART III CLOSURE AND SUSPENSION OF ENTERPRISE/ESTABLISHMENT

Article 7 .-

Every employer or owner of enterprise/establishment shall be compulsory to inform NSSF in a qualifying period of 30 (thirty) days at the latest before the date of closure, suspension, reopening, change of enterprise/establishment’s location, or revision of employer’s legal status by filling out the form issued by the NSSF Director General.

CHAPTER III REGISTRATION OF WORKER PART I REGISTRATION OF WORKER

Article 8 .-

Every employer or owner of enterprise/establishment shall be compulsory to register own workers with NSSF in a qualifying period of 3 (three) days at the latest, counting from the date of worker starting to work, in exception of workers with the NSSF membership card.

Article 9 .-

The registration of worker shall be complied with the Form of “**Factsheet of the NSSF Member**” or Form “1.02” as set forth in Annex 2 of this prakas. The attached documents for registration are as follows:

- Khmer worker shall have Khmer national identity card and employment certificate issued by employer or owner of enterprise/establishment;
- Foreign worker shall have passport and employment certificate issued by employer or owner of enterprise/establishment.

PART II IDENTIFICATION OF WORKER

Article 10 .-

NSSF shall issue “**The NSSF Membership Card**” with the members’ identity and the identity code of the NSSF membership to the workers free of charge.

Every employer or owner of enterprise/establishment or NSSF member shall request a duplicate in case of the loss or damage of the NSSF membership card. This request shall be done by the form issued

by the NSSF Director General. For providing this duplicate, the person concerned shall pay **5,000 (five thousand) Riels** to NSSF.

**CHAPTER IV
CONTRIBUTION PAYMENT
PART I
CONTRIBUTION PAYMENT**

Article 11 .-

The contribution payment shall be monthly. Every employer or owner of enterprise/establishment shall be compulsory to collect and pay contributions of both own burden and workers' burden to the account of the National Social Security Fund at the contracted bank by the 15th (fifteenth) of the following month at the latest.

In case the employer or owner of enterprise/establishment is able to pay the annual contribution, the person concerned shall request NSSF. This annual contribution payment shall be done in the following month, counting from the date of requesting for the contribution payment. For the annual contribution payment, the employer or owner of enterprise/establishment shall pay contributions based on the calendar year. NSSF shall revise the amount of contribution at the beginning of the following year.

Objecting to the contribution payment or paying contributions after the 30th shall be regarded as non-payment of contributions.

In case the employer or owner of enterprise/establishment pays wage in a foreign currency, the monthly wage shall be paid in Riels in line with the average monthly exchange rate notified by NSSF based on the exchange rate of the National Bank of Cambodia.

Article 12 .-

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

- Pay contributions directly at the contracted bank. For this procedure of contribution payment, the employer or owner of enterprise/establishment shall comply with the Form of "**Declaration Letter for Contribution Payment of Social Security Scheme**" or Form "**1.04**" as set forth in Annex 4 of this prakas;
- Pay contributions through the E-banking system. This service charge is borne by the employer or owner of enterprise/establishment;
- Pay contributions through other services in compliance with the instruction of NSSF.

The National Social Security Fund shall issue "**Receipt of Contribution Payment**" after receiving the documents as follows:

- Declaration letter for contribution payment of social security scheme (Form 1.04);
- Bank slip;
- Report of the number of workers (Form 1.03 or E-Form); and
- Payroll ledger or other necessary documents.

Every employer or owner of enterprise/establishment shall submit the above-mentioned documents directly to NSSF or send them through the e-mail: contribution@nssf.gov.kh.

**PART II
REPORT OF WORKERS**

Article 13 .-

Every employer or owner of enterprise/establishment who pays the monthly contributions shall be compulsory to submit the report of the total number of workers to NSSF not later than the 20th (twentieth) of the following month.

Every employer or owner of enterprise/establishment who pays the annual contributions shall be compulsory to submit the report of the total number of workers to NSSF by the defined date as follows:

1. In case there is no movement of own staff, the employer shall report every 12 (twelve) months;

2. In case there is a movement of own staff, the employer shall report every 15 (fifteen) days, counting from the date of movement.

The report of the number of workers shall be certified with the total number of workers in the reported month by the Form “**Report of Workers**”, Form “**1.03**”, or “**E-Form**” as stated in Annex 3 of this prakas.

Article 14 .-

Every employer or owner of enterprise/establishment shall submit the payroll ledger in each month, list of workers, and other relevant documents to NSSF in a bid to be monitored where necessary.

**CHAPTER V
MISCELLANEOUS PROVISIONS**

Article 15 .-

Every employer or owner of enterprise/establishment and workers who shall register and pay contributions of social security schemes shall be compulsory to comply simultaneously with Social Security Schemes on Occupational Risk, Health Care, and Pension.

Article 16 .-

For the employer or owner of enterprise/establishment who registered in Social Security Schemes on Occupational Risk and Health Care, the date of the first contribution payment of Social Security Scheme on Pension shall be regulated by the NSSF Director General.

Article 17 .-

For the NSSF member who is 60 (sixty) years old or more, the employer or owner of enterprise/establishment shall not be compulsory to pay contributions of Mandatory Pension Scheme.

The NSSF member who is 60 (sixty) years old or more, as of 1 July 2022, have the eligibility to request for registration and contribution payment of Voluntary Pension Scheme in a bid to receive the Grandfathering Old-Age Pension. This request is in a qualifying period of 12 (twelve) months, counting from the date of this prakas comes into force.

Article 18 .-

The contributory wage for calculating contributions of each social security scheme shall be complied with Sub-Decree No.144 SD.E dated 19 August 2021 concerning the Determination of Contributory Salary or Wage.

Article 19 .-

The NSSF member who intends to register and pay contributions of Voluntary Pension Scheme shall comply with the form issued by the NSSF Director General.

**CHAPTER VI
PENALTY PROVISIONS**

Article 20 .-

Every employer or owner of enterprise/establishment who has not registered own enterprise/establishment or workers, not paid contributions of each social security scheme, or reported the incorrect number of workers shall be fined transitionally as set forth in Article 98 of the Law on Social Security Schemes.

**CHAPTER VII
FINAL PROVISIONS**

Article 21 .-

Any provisions contrary to this prakas shall be abrogated.

Article 22 .-

Director of Cabinet, Director General of the General Department of Administration and Finance, Director General of the National Social Security Fund, and all relevant Heads of Units of Ministry of Labour and Vocational Training shall comply with this prakas respectively from the date of signature.

Phnom Penh, 5 July 2022

Minister

ITH Samheng

Receiving places:

- The Office of the Council of Ministers
- General Secretariat of the Council of Constitution
- General Secretariat of the Senate
- General Secretariat of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo Prime Minister
- Cabinet of Samdech and His/Her Excellency Deputy Prime Minister
- Relevant Ministries and Institutions
- As in Article 22 "For Implementation"
- Royal Gazette
- Documents and Archives