

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



MINISTRY OF LABOUR AND VOCATIONAL  
TRAINING No. 449 LV/PrK.

**PRAKAS**  
**ON**

**ESTABLISHMENT OF SETTLEMENT CONTRIBUTION FUND RATE, PROCESS, AND PROCEDURE OF  
CONTRIBUTION PAYMENT FOR NATIONAL SOCIAL SECURITY FUND OF EMPLOYMENT INJURY  
AND HEALTH INSURANCE 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 Royal Government of Kingdom of Cambodia;
- Having seen Royal Kret No. NS/RKT/1213/1393, dated 21 December 2013, concerning and structuring of government candidates of Cambodia;
- Having seen Royal Kret No. NS/RST/0416/368 dated 04 April 2016, concerning the Organization and Functioning of Ministry and Secretariat;
- Having seen Royal Kret 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, concerning the Organization and Functioning of Ministry of Labour and Vocational Training;
- Having seen Royal Kram No. CS/RKM 0397/01 dated 13 March 1997, concerning the establishment of Labour Law usage;
- Having seen Royal Kram No. NS/RKM/0902/018 dated 23 September 2002, promulgating the Law on the Social Security Schemes for Persons Defined by the Provisions of the Labour Law;
- Having seen Royal Kret NS/RKT/0815/872 dated 08 August 2015, concerning the establishment procedure of Public Administrative Enterprise;
- Having seen Sub-Degree No. 283 SD/E, dated 14 November 2014, concerning the establishment of Organizational and Structuring of Ministry Labour and Vocational Training;
- Having seen Sub-Degree No.16 SD/E, dated 02 March 2007, concerning the establishment National Social Security Fund;
- Having seen No. 01 SD/E, dated 06 January 2016, concerning the establishment National Social Security Fund of Heath Care Service for persons defined by the provision of the labour law

- Having seen No. 140 SD/E, 26 August 2017, concerning the reconciling of Article 7 in Sub-Degree No. 01 SD/E dated 06 January 2016 the establishment National Social Security Fund of Health Care Service for persons defined by the provision of the labour law;
- Reference to Letter No. 4337 SHV-GDH dated 08 June 2016 of Ministry of Economic and Finance
- Reference to the Proposal of the Governing Body of the National Social Security Fund.

**HEREBY DECIDED**  
**CHAPTER 1**  
**GENERAL REGULATIONS**

**Article 1.**

This Prakas aims to prescribe establishment of settlement contribution fund rate, process, and procedure of contribution payment for National Social Security Fund of employee injury and health care service for persons defined by the provisions of the labour law.

**Article 2.**

This Prakas's scopes are practice for all Employers or Enterprise and Institute owners' obligation to contribution fund of employment injury and health care service to National Social Security Fund (NSSF) that defined by regulation of National Social Security Fund for persons under the provision of labour law.

**Article 3.**

Definition in this Prakas:

- **Contribution** : refer to Cash that have paid to NSSF for getting benefit
- **Survivor** : refer to spouse or children live in the family of victim suffering on Employment Injury
- **Return**: refer to contribution that provide to person, who permanent disability (20%) on working

**CHAPTER 2**  
**CONTRIBUTION RATE, PROCESS, AND PROCEDURE OF CONTRIBUTION PAYMENT**

**PART 1**  
**CONTRIBUTION RATE**

**Article 4.**

Contribution rate on Employee Injury's National Social Security Fund have been settlement that equal to 0.8% of assumed wage on employee's salary before tax deducted.

Contribution rate on Medical Care Service National Social Security Fund have been settlement that equal to 2.6% of assumed wage on employee's salary before tax deducted.

Medium wage rate contribution of employee's salary before tax deducted are divided into annex 1 in this establishment.

Contribution rate for National Social Security Fund on medical care NSSF's members that receive contribution return and survivors are NSSF's commitment have been equal to 1.3 percentages of Contribution Return.

## **PART 2**

### **PROCESS AND PROCEDURE OF CONTRIBUTION PAYMENT**

#### **Article 5.**

The date of the first contribution payment shall be regulated in a qualified period of 30 days following the date of NSSF issues "Certificate of Enterprise/Establishment Regulation". Providing the above certificate shall be certified the date of the receipt of enterprise/ establishment from NSSF.

First contribution payment for Employment Injury and Medical Care for Enterprise that registered are prescribed by NSSF. Every employer shall pay the monthly contribution on 15th of the following month at the latest.

#### **Article 6.**

Every employer that fails to pay contribution as the date in article 4 above shall pay additionally in the actual amount monthly by rate 1.5 percentage and be liable for the fine by the minimum rate 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 and institute paid the payroll monthly for employee in foreign currency, should convert to Khmer currency (Riel) by following average exchange rate of National Bank of Cambodia that notify by NSSF.

#### **Article 7.**

Every employer or owner of enterprise/establishment shall pay contributions to the account of the National Social Security Fund in the contracted bank:

- Shall pay contributions in the contracted bank. The contribution payment shall be complied with "Contribution Form" or form "2.01" as stated in Annex 2 of this Prakas.
- Shall pay contributions through ACLEDA Bank Unity System. Service charge is borne by the employers.
- Shall pay contributions through miscellaneous services complying with the instruction of the National Social Security Fund.

Every employer or owner of enterprise/establishment shall submit directly bank slip, report of the number of workers, wage report, or other necessary documents to NSSF or through the post office and electronic message [contribution@nssf.gov.kh](mailto:contribution@nssf.gov.kh).

NSSF shall provide "Contribution Payment Receipt" to the enterprises/establishments after receiving "Bank Slip" or being certified in the bank report on the contribution payment of enterprises/establishment.

#### **Article 8.**

Every employer shall submit the payroll ledger (list of workers' wage), list of workers, and the relevant documents to NSSF with a view to checking when necessary.

**CHAPTER 3  
PENALTY**

**Article 9.**

The violation of the provisions of this Prakas shall be fined or imprisoned of the Law on Social Security Schemes for Persons Defined by the Provisions of the Labour Law.

**CHAPTER 4  
FINAL PROVISION**

**Article 10.**

Prakas No. 108 KB/SDE dated 16 June 2008 concerning about contribution rate settlement and procedure of contribution payment for Employment injury, Prokas No. 294 KB/SDE dated 20 November 2014 concerning about reconciling Article 3, Article 4 and Article 5, Prokas No.108 KB/SDE dated 16 June 2008 concerning contribution rate and procedure of contribution payment for Employment injury schemed , Prokas 220 KB/SDE dated 13 June 2016 concerning contribution rate and procedure of contribution payment for Medical care schemed and any regulations contrary to this Prakas shall be abrogated.

**Article 11.**

This Prakas shall come into force from the signed date.

**Phnom Penh, 10 November 2017  
Ministry**

**Et Somheng**

CC:

- Secretariat General of the Constitutional Council
- Ministry of Economic and Finance
- Relevant Ministries "For Information"
- Secretariat General of the Royal Government
- Cabinet of Hun Sen Prime Minister
- Cabinet of Prime Minister, Excellency, Deputy Prime Minister
- Phnom Penh – Provincial Municipality

Annex 1: Prokas no. 449 SD/E about establishment of settlement contribution fund rate, process, and procedure of contribution payment for national social security fund of employment injury and health insurance for persons defined by the provisions of the labour law.

**Chart of Contribution Rate of Employment Injury and Medical Care Service**

<b>Class</b>	<b>Monthly Wage (Riel)</b>	<b>Assumed Wage (Riel)</b>	<b>Contribution Rate for Employment injury per person (0.8%)</b>	<b>Contribution Rate for Medical Care per person (2.6%)</b>	<b>Total Contribution</b>
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	878,000	7,024	22,828	29,852
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 Above	1,200,000	9,600	31,200	40,800