

KINGDOM OF CAMBODIA
Nation Religion King

LOGO

Ministry of Labour and Vocational Training

No.....449..... កែប/ប្រែ.ក.ប.ស.ស

PRAKAS

On

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

THE MINISTER OF LABOUR AND VOCATIONAL TRAINING

- Having seen the Constitution of Kingdom of Cambodia;
- Having seen the Royal Kret No. NS/RKT/0913/903, dated 24 September 2013, concerning the Nomination of the Royal Government of Kingdom of Cambodia;
- Having seen the Royal Kret No. NS/RKT/1213/1393, dated 21 December 2013, on the Revision and Addition of the Composition of Royal Government of Kingdom of Cambodia;
- Having seen the Royal Kret No. NS/RKT/0416/368, dated 04 April 1996, on the adjustment and the additional composition for the government of Cambodia;
- Having seen the 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 the Royal Kram No. CHS/RKT/0397/01, dated 13 March 1997, promulgating the Labour Law;
- Having seen the 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 the Royal Kram No. NS/RKT/0815/872, dated 08 August 2015, concerning the Judicial Statute of Administrative Public Establishments;
- Having seen the Sub-Decree No. 283 ENKr.BK, dated 14 November 2014, concerning the Organization and Functioning of Ministry of Labour and Vocational Training;
- Having seen Sub-Decree No. 16 ENKr.BK, dated 02 March 2007, concerning the Establishment of the National Social Security Fund;
- Having seen Sub-Decree No. 01 ENKr.BK, dated 06 January 2016, concerning the Establishment of Social Security Schemes on Health Care for Persons Defined by the Provisions of the Labour Law;
- Having seen Sub-Decree No. 140 ENKr.BK, dated 26 August 2017, on the revision of Article 7 Sub-Decree No. 01 ENKr.BK, dated 06 January 2016, concerning the Establishment of Social Security Schemes on Health Care for Persons Defined by the Provisions of the Labour Law;
- Refer to letter No. 4337 SHV-EDH dated 08 June 2016 belong of Ministry of Economy and Finance
- Refer to the Request from Board Director of the National Social Security Fund.

HEREBY DECIDED

**CHAPTER I
GENERAL PROVISIONS**

Article 1.

This Prakas aims to determine the contribution rate, the formalities and the procedures of contributing the payment for social security scheme Occupational risk and Healthcare 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 the employers or the owner of the enterprises/establishments which are under the scope of the Law on Social Security Schemes for persons defined by the provisions of the Labour Law are obliged to contribute the payment of Occupational risk and Healthcare schemes for the National Social Security Fund (NSSF).

Article 3.

Specific terms in this Prakas are defined as following:

- **Contribution** : Refers to the money which the employers have to pay in accordance with the law as the fund to provide benefit.
- **Beneficiary** : Refers to survived persons who can be wife or husband or children who are in the burden of NSSF's member after he/she was dead by the occupation risk.
- **Pension** : Refers to allowance to the permanent disable workers causes by occupational risk from 20% up.

**CHAPTER II
CONTRIBUTION RATE, FORMALITIES AND PROCEDUES OF THE PAYMENT
PART I
CONTRIBUTION RATE**

Article 4.

The contribution rate of occupational injury scheme shall be determined at 0.8% (zero point eight) percent of assumed wage of worker's gross wage.

The contribution rate of healthcare scheme shall be determined 2.6% (two point six) percent of assumed wage of worker's gross wage.

The average wage in the level of monthly wage of workers/employees is mentioned in annex 1 of this Prakas.

The contribution rate of the healthcare scheme of the member who is receiving pension and survivor's benefit is responsible by NSSF shall be determined 1.3% (one point three) percent of pension.

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

Article 5.

The date of the first contribution payment shall be regulated in a qualified period of 30 days following the date of the registration of enterprise/establishment in the registration **certificate**

that NSSF issues **for Enterprise/Establishment**". It should be stated on the date that **enterprise/establishment receiving the** certificate from the NSSF.

For the registered enterprise/establishment, the date of the first contribution payment for occupation risk and healthcare schemes shall be determined by NSSF.

The employers or the owner of an enterprise /establishment shall pay the contribution rate for the occupational risk and health care the same time for each month and no longer than 15th of the following month.

Article 6.

The employers or owner who missed to pay for the contribution on the date set in article 4 above shall pay the monthly interest rate at 1.5% of the actually contribution amount which need to be paid for each month and subject to be fined as stated in article 36 of the Law on Social Security Schemes for persons defined under the provisions of Labor Law.

In case that the enterprises/establishment settle the payroll in foreign currency, the monthly wage shall be exchanged in Riel according to the monthly exchange rate of the National Bank of Cambodia which is notified by the NSSF.

Article 7.

The employer or the owner shall pay the contribution directly to the account of the National Social Security Fund in the identified bank. The contribution payment shall be complied as follows:

- Settle the contribution directly with the identified bank. Through this way, the employers shall be complied with "**Contribution Form**" or form "**2.01**" as determined in the Annex 2 of this Prakas.
- Settle the contribution through the E-Banking System or Unity System. The service charge is responsible by the employers.
- Settle the contribution through other services under the instruction of the National Social Security Fund.

Bank slip, report of number of workers (**E-Form**), contribution payment receipt, letter of the list of worker, payroll ledger, or other necessary documents, the employers shall submit directly to the NSSF's branches or send them through the post or email: contribution@nssf.gov.kh.

The NSSF shall issue a slip of contribution payment after receiving a "**receipt of the payment**" (for the payment through the bank) or the bank statement certifies for the contribution payment of enterprises/establishments has been paid (for the payment through the E-Bank System, Unity System or other services).

Article 8.

The employers or the owner shall provide the Payroll Ledger, List of workers and relevant documents to NSSF to review when necessary.

CHAPTER III

PENALTY

Article 9.

Any person who violates the provisions of this Prakas shall be fined as set forth in the Law on Social Security Schemes for persons defined under the provisions of Labor Law.

**CHAPTER IV
FINAL PROVISIONS**

Article 10.

The Prakas No. 108 ក.ប/ប្រក dated on 16 June 2008 on the Determination Contribution Rate and Formalities and Procedures of Payment Occupational Risk, Prakas No. 294 ក.ប/ប្រក Dated on 20 November 2014 on the Amendments of Article 3, Article 4 and Article 5 of Prakas No. 108 ក.ប/ប្រក Dated on 16 June, 2008 on the Determination of Contribution Rate, Formalities and Procedures of Payment Occupational Risk. Prakas No.220 ក.ប/ប្រក dated 13 June 2016 on Determination Contribution Rate and Formalities and Procedures of Payment Healthcare Scheme and any provisions contrary to this Prakas shall abrogated.

Article 11.

This Prakas shall come into force from 01st January 2018.

Phnom Penh, Date: 10th November 2017

Minister

(Sealed and Signed)

Ith Samheng

CC:

- The Office of Council of Ministers
- Ministry of Economy and Finance
- Relevant Ministries
- Secretariat General of the Royal Government
- Cabinet of Samdech Akka Moha Sena Padei Techo Prime Minister
- Cabinet of Samech, Excellencies, and Deputy Prime Minister
- Municipal Hall and Provincial Halls "For Information"
- All organizations under ministry "For Implementation"
- The Employer Association and Garment Factory Association in Cambodia
- All Trade Union Federations "For Dissemination"
- All Medias "For Dissemination"
- Gazette
- Documents and Archives