

CONTRIBUTION PAYMENT

1. Obligation and contribution rate

Every employer or owner of an enterprise/establishment with 8 employees or more under the Law on Social Security Schemes for Persons defined the Provisions of the Labor Law shall mandatorily register and pay contributions to the National Social Security Fund (NSSF) for both occupational risk and health care schemes and other schemes.

1.1. Occupational risk scheme

Contribution of occupational risk is only borne by the employer or owner of an enterprise/establishment. The workers are not liable for paying such contribution.

The contribution rate of occupational risk is an agreeable rate prescribed by 0.8 % (zero point eight) of the contributory wage of worker's gross wage.

Contribution Rate of Occupational Risk Scheme

Rank	Monthly wage (Riel)	Contributory wage (Riel)	Contribution (Riel) (0.8%)
1	Below 200,000	200,000	1,600
2	200,001-250,000	225,000	1,800
3	250,001-300,000	275,000	2,200
4	300,001-350,000	325,000	2,600
5	350,001-400,000	375,000	3,000
6	400,001-450,000	425,000	3,400
7	450,001-500,000	475,000	3,800
8	500,001-550,000	525,000	4,200
9	550,001-600,000	575,000	4,600
10	600,001-650,000	625,000	5,000
11	650,001-700,000	675,000	5,400
12	700,001-750,000	725,000	5,800
13	750,001-800,000	775,000	6,200

14	800,001-850,000	825,000	6,600
15	850,001-900,000	875,000	7,000
16	900,001-950,000	925,000	7,400
17	950,001-1,000,000	975,000	7,800
18	1,000,001-1,050,000	1,025,000	8,200
19	1,050,001-1,100,000	1,075,000	8,600
20	1,100,001-1,150,000	1,125,000	9,000
21	1.150.001-1.200.000	1,175,000	9,400
22	1,200,001 up	1,200,000	9,600

1.2. Health care scheme

Contribution rate of health care scheme which is borne by employer or owner of an enterprise/establishment shall be determined by 1.3 (one point 3) percent of the contributory wage of worker's gross wage.

Contribution rate of health care scheme which is borne by worker shall be determined by 1.3 (one point 3) percent of contributory wage of worker's gross wage.

The contributory wage of worker's gross wage for health care scheme shall be determined the same as occupational risk.

Contribution Rate of Health Care Scheme

Rank	Monthly wage (Riel)	Contributory wage (Riel)	Contribution (2,6% for one worker)
1	Below 200,000	200,000	5,200
2	200,001-250,000	225,000	5,850
3	250,001-300,000	275,000	7,150
4	300,001-350,000	325,000	8,450
5	350,001-400,000	375,000	9,750
6	400,001-450,000	425,000	11,050

7	450,001-500,000	475,000	12,350
8	500,001-550,000	525,000	13,650
9	550,001-600,000	575,000	14,950
10	600,001-650,000	625,000	16,250
11	650,001-700,000	675,000	17,550
12	700,001-750,000	725,000	18,850
13	750,001-800,000	775,000	20,150
14	800,001-850,000	825,000	21,450
15	850,001-900,000	875,000	22,750
16	900,001-950,000	925,000	24,050
17	950,001-1,000,000	975,000	25,350
18	1,000,001-1,050,000	1,025,000	26,650
19	1,050,001-1,100,000	1,075,000	27,950
20	1,100,000-1,150,000	1,125,000	29,250
21	1,150,001-1,200,000	1,175,000	30,550
22	1,200,001 up	1,200,000	31,200

2. Date of contribution payment

The date of the first contribution payment shall be regulated in a qualified period of 30 days following the date of the NSSF issues "Certificate of Enterprise/Establishment Regulation". Every employer or owner of an enterprise/establishment shall pay the monthly contribution no later than 15th of the following month. Employer or owner of an enterprise/establishment who fails to pay contribution on the determined date shall pay additionally 2% of interest charge of the actual amount of the monthly contribution and be liable for the fine as set forth in article 36 of the law on Social Security Schemes for Persons defined by the Provisions of the Labor Law.

3. Procedures and formalities of contribution payment

Employer or owner of an enterprise/establishment shall pay contribution to the account of the National Social Security Fund through ACLEDA Bank. The contribution payment shall be complied as follows:

- Employer or owner of an enterprise/establishment shall pay contribution directly to the contracted bank as before or
- Employer or owner of an enterprise/establishment shall pay contribution through ACLEDA Unity or Internet Banking. The service charge is borne by the employers.

Then employer or owner of an enterprise/establishment shall submit the contribution documents to NSSF as follows:

- Submit contribution documents directly to the NSSF head office or NSSF branches
- Submit contribution document via email: contribution@nssf.gov.kh

Employer or owner of an enterprise/establishment shall attach the relevant documents as follows:

- Worker's registration form (E-Form)
- Payroll ledger
- Contribution payment receipt
- Employer's verification letter (Form B)
- Bank slip

Employer or owner of an enterprise/establishment submitting the documents via Email or Web application shall scan contribution payment receipt, worker's verification letter (Form B) and bank slip and copy the soft of E-form and payroll ledger.

The NSSF shall verify and issue a slip of contribution payment to employer or owner of an enterprise/establishment.

4. Checking on the payroll lager and employee's list

Employer or owner of an enterprise/establishment shall submit payroll ledger, list of workers and other relevant documents to the NSSF for verifying when necessary.