

# Cambodia news brief

A periodic summary of new rulings and documents relating to legal, tax, and investment developments in Cambodia

September 2017



## ***Subject:***

Amendment to Article 7 of the Sub-Decree on the Establishment of a Social Security Scheme on Health Care for Persons Defined by the Provisions of the Labour Law

## ***The following report may be of interest to:***

General enterprises

The Royal Government of Cambodia (RGC) has issued Sub-Decree No. 140 ANK.BrK (dated 26 August 2017) which amends Article 7 of Sub-Decree No. 01 ANK.BrK (dated 6 January 2016) on the Establishment of a Social Security Scheme on Health Care for Persons Defined by the Provisions of the Labour Law.

Currently, an employer and employee, who are under the provisions of the Law on Social Security Schemes for persons defined by provisions of the Labour Law, are required to continue paying health care benefits based on a 50% split between the employer and employee (i.e. 1.3% of average monthly wage each) to the National Social Security Fund (NSSF) until 31 December 2017.

Under the amended Sub-Decree, which will be effective from 1 January 2018, the obligation to pay the contribution of health care as stated in the above paragraph shall be the full burden (100%) of the employer.



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