

Technical Update

July 2022



Labour – Social Security Scheme on Pension for Persons under the Provisions of Cambodian Labour Law

Ministry of Labour and Vocational Training (MLVT):

- *Prakas No. 168/22 dated 05 July 2022 on the Formalities and Procedures of the Registration of Enterprises/Establishments and Contribution for all Persons defined under the Provisions of Cambodian Labour Law (“Prakas 168”),*
- *Prakas No. 189/22 dated 05 July 2022 on the Formalities and Procedures of the Funeral Allowance of Social Security Scheme on Pension for Persons under the Provisions of Cambodian Labour Law (“Prakas 169”), and*
- *Prakas No. 170/22 dated 05 July 2022 on the Commencement Date for Contribution Payment of Social Security Scheme on Pension for Compulsory and Voluntary scheme (“Prakas 170”)*

On 04 March 2021, the MLVT issued Sub-Decree No. 32 on Social Security Scheme on Pension for Persons under the Provisions of Cambodia Labour Law (“**Pension Scheme**”). On 28 June 2022, the MLVT and the Ministry of Economy and Finance (“**MoEF**”) issued an Inter-Ministerial Prakas on the Commencement Date for the Contribution Payment of the Pension Scheme.

Following the above-issued Sub-decree and Inter-Ministerial Prakas on the Pension Scheme, the MLVT has issued another three (3) Prakas covering the formalities and procedures of registration, funeral allowance, and commencement date for contribution payment of both compulsory and voluntary schemes.

The implementation shall begin on **01 October 2022** and the contribution payment shall be made fifteen (15) days in the following month. Consequently, the contribution payment for October 2022 to the NSSF must be done in November 2022. Note that all enterprises that have not registered with the National Social Security Fund (“**NSSF**”) shall register for the Occupational Risk and Healthcare scheme and the Pension Scheme within thirty (30) days after the issued date of the Prakas and execute the Pension Scheme contribution as mentioned.

Existing registered enterprises are not required to re-register with the NSSF for the Pension Scheme, but from November 2022 they will have to make the same contribution for the Occupational Risk and Healthcare scheme and the Pension Scheme.

Previously, we released two (2) Technical Updates (TU) on Sub-Decree No. 32 and the Inter-Ministerial Prakas by the MLVT and the MoEF on the Pension Scheme for your reference. Download our previous TU issued in [May 2021](#) and [July 2022](#) for more details via these links: May TU 2021 and July TU 2022.

Should you require any support or assistance in calculating the contribution payment and compliance with the Social Security Scheme on Pension, we would be happy to provide the same

Contact us

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