KPMG

Technical Update

12 November 2026



New Minimum and Ceiling Contributory Wages under Social Security Schemes

On 19 October 2026, Ministry of Economy and Finance (MoEF) and Ministry of Labor and Vocational Training (MLVT) issued an Inter-Ministerial Prakas on the adjustment of minimum and ceiling contributory wages (Prakas No. 234).

Prakas No. 234 increases the minimum contributory wage from KHR 400,000 to KHR 600,000 and the ceiling from KHR 1,200,000 to KHR 1,500,000 for the purpose of calculating contributions under social security schemes.

The revised minimum and ceiling contributory wages apply to all persons subject to the provisions of the Labor Law of Cambodia, as well as to air and maritime transport personnel and domestic workers.

Although Prakas No. 234 became legally effective on 19 October 2026, the National Social Security Fund (NSSF) subsequently issued Notification No. 3135/26 dated 28 October 2026, clarifying that the revised contributory wage thresholds are to be implemented from the November 2026 contribution period onward.

Accordingly, employers should review their payroll configurations and NSSF contribution calculations to ensure the revised thresholds are correctly applied from November 2026 onwards.

Commentary

The revised minimum and ceiling contributory wages under Prakas No. 234 may affect NSSF contribution calculations, particularly for employees whose monthly wages falls below the new minimum contributory wage of KHR 600,000 or exceeds the previous ceiling of KHR 1,200,000.

Employers should therefore review their payroll arrangements and NSSF contribution calculations to ensure that the minimum contributory wage of KHR 600,000 per month and the ceiling of KHR 1,500,000 per month are correctly applied from the November 2026 contribution period onwards, in accordance with Prakas No. 234 and NSSF Notification No. 3135/26.

KPMG in Cambodia can assist employers in assessing the implications of the revised minimum and ceiling contributory wages on their NSSF obligations and in implementing the necessary payroll adjustments. Please contact us should you require any assistance.

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