
Labour

Change in Contribution Obligation of Employers and Employees for Social Security Scheme – “Health Care Scheme”

Health care scheme is the second phase of the implementation of the social security schemes put in place by the Royal Government of Cambodia. This health care scheme provides benefits to employees such as preventive health services, treatment, medical care services, daily allowance during work suspension due to disease treatment or accidents other than work-related accidents and maternity leave.

On 26 August 2017, the Royal Government of Cambodia issued Sub-Decree No. 140 on the Amendment of Article 7 of the Sub-Decree No. 01 dated 6 January 2016 on Creation of Social Security Schemes on Health Care Scheme for Persons governed by the Provisions of the Labour Law (“**Sub-Decree**”).

According to this Sub-Decree, starting from next year, employees under the application of the Law on Social Security Schemes and Labour Law will no longer be required to pay the contribution for health care scheme to the National Social Security Fund (“**NSSF**”). Such obligation shall be transferred from the employees to the employers. The new Article 7 is stated in its entirety as follows:

“Employers and employees under the Provisions of the Law on Social Security Schemes for Person Defined by the Provisions of the Labour Law shall have the obligation to pay contribution on health care scheme to the NSSF until 31 December 2017.

This contribution obligation on health care scheme as defined above will be wholly due by employers from 01 January 2018 onward.”

Hence, from 1 January 2018 onward, all employers employing at least eight employees shall have the obligation to pay the contribution on health care scheme to the NSSF on behalf of their employees.

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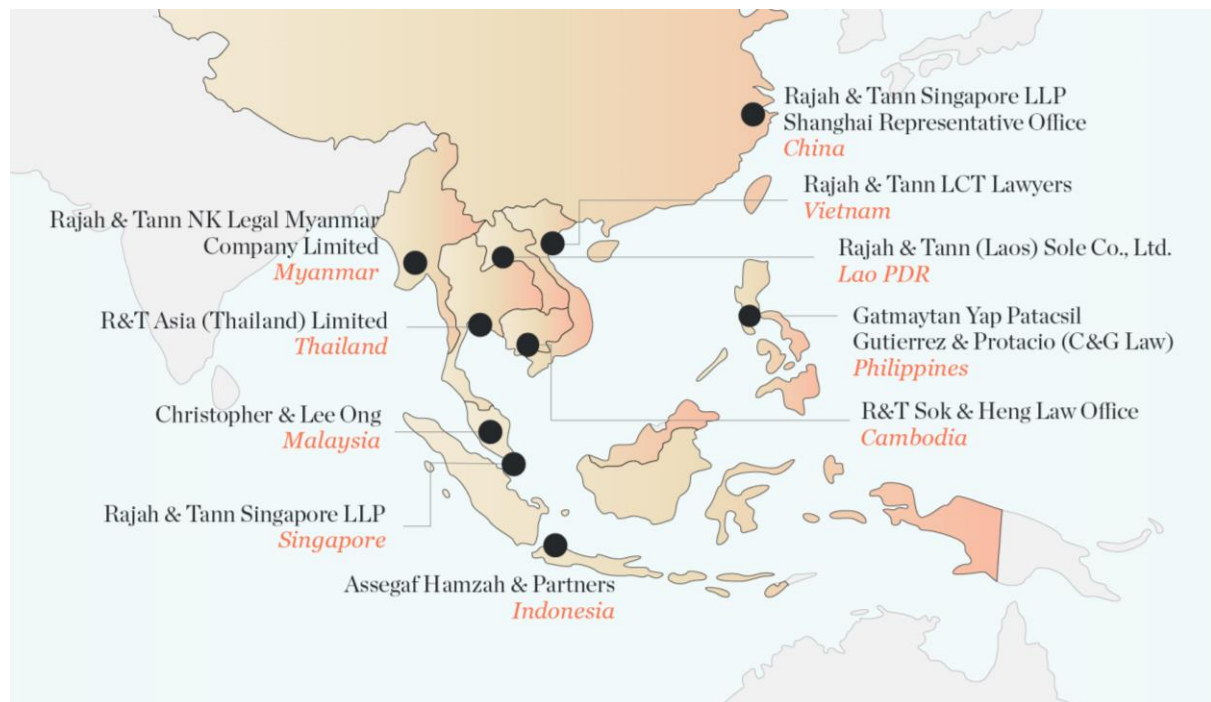
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