KPMG

法規新知

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國家社會保險基金 (NSSF)自營業者及家屬成員自願提撥健康照護社會保障計畫提撥及實施日期

《勞動及職業培訓部 (Ministry of Labor and Vocational Training, MLVT) – 2023 年 11 月 13 日第 330/23 號部際部令，根據勞動法規定及自營業者，關於決定NSSF 成員自營業者及其親屬自願提撥健康照護社會保障計劃之繳納及實施日期》

在此之前，MLVT已於2023年8月28日發布第280號子議定，執行自願提繳健康照護社會保障計劃之條件及程序，該法令擴大社會保障制度範圍。該制度決定NSSF 提撥及執行健康照護社會保障計劃自願提繳範圍擴大適用於自營業者及其家屬，不限於配偶及受扶養子女。

第 280 號子議定規定，NSSF 成員得透過提交該議定第 5 條規定所需之文件，為其家屬登記自願提撥計畫。60歲以下自營業者，得持居民身分證明至國家社會保險基金各分支機構辦理登記。

根據第 280 號子議定第 9 條，註冊會員得申請以下兩 (2) 個等級之福利：

- 等級1：醫療、健康照護、生育及喪葬津貼
- 等級2：醫療期間每日津貼

然而，第 280 號子議定沒有提供實施日期或加入該計劃所需之自願提撥詳細資訊。

隨後，MLVT 於 2023 年 11 月 13 日發布第 330/23 號部際部令 (Prakas No. 330/23)，規定該計劃生效日期為 2023 年 11 月 14 日。

此外，該部際部令規定提撥率為每月KHR 60萬2.6% 或 KHR 15,600，並於每月15 日前提撥至 NSSF 任何關聯銀行。若會員連續兩個月未繳納，福利將暫停至下次提撥為止。

總括來說，透過註冊會員這個新計劃，個人得以享受如上所述多項好處。然而，我們意識到，註冊該計劃及領取福利某些流程可能會複雜且令人困惑。KPMG透過提供傑出業務解決方案及指導，為許多客戶提供協助。因此，作為客戶您的忠誠企業顧問，我們非常樂意並願意就上述事項與您討論業務之相關性。

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