KPMG

Technical Update

January 2024

Contribution and Implementation Date of the Voluntary Contribution Health Care Social Security Scheme for Self-Employed and Dependents of NSSF Members

(Ministry of Labor and Vocational Training (MLVT) – Inter-Ministerial Prakas No. 330/23 dated 13 November 2023 on the Determination of Contribution and Date of Implementation of the Voluntary Contribution Health Care Social Security Scheme for Self-Employed and Dependents of NSSF Members Under the Provisions of the Labor Law and Self-Employed Individuals.

Previously, the MLVT has issued Sub-Decree No. 280, dated 28 August 2023, on the Conditions and Procedures for Implementing the Voluntary Contribution Health Care Social Security Scheme, which extended the scope of the social protection system which determines the NSSF contribution and implements the voluntary contribution for the health care social security scheme. The extension of scope applies to self-employed individuals and dependents, not limited to spouses and dependent children.

Sub-Decree 280 states that NSSF members can register for the Voluntary Contribution Scheme for their dependents by submitting the required documents as set out in Article 5 of the Sub-Decree. For self-employed individuals whose age is below 60, they can register at any NSSF branch with their National ID card.

As per Article 9 of Sub-Decree 280, a registered member can claim the benefits at two (2) levels as follows:

- Level 1: medical treatment, health care, maternity, and funeral allowance
- Level 2: a daily allowance for the period of medical treatment

However, Sub-Decree 280 did not provide details on the implementation date, or the voluntary contributions required to be made to be enrolled in the scheme.

Subsequently, the MLVT has issue an Inter-Ministerial Prakas No. 330/23 **(Prakas No. 330/23)**, dated 13 November 2023, which provides for an effective date for commencement of the scheme of 14 November 2023.

Additionally, the Prakas sets out the contribution rate as 2.6% of 600 000 Riels or 15,600 Riels per month, to be paid to any associated bank of the NSSF by the 15th of each month. If a member fails to contribute for two consecutive months, the benefits will be suspended until the next contribution is made.

Overall, by registering for this new scheme, individuals can enjoy several benefits, as mentioned above. We recognize, however, that some the process to register for the scheme and claim benefits can be complicated and confusing. KPMG has assisted many clients by delivering excellent business solutions and guidance. Thus, as a committed corporate consultant to our clients, we are more than happy and willing to discuss the relevance of the above matters to your business.

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