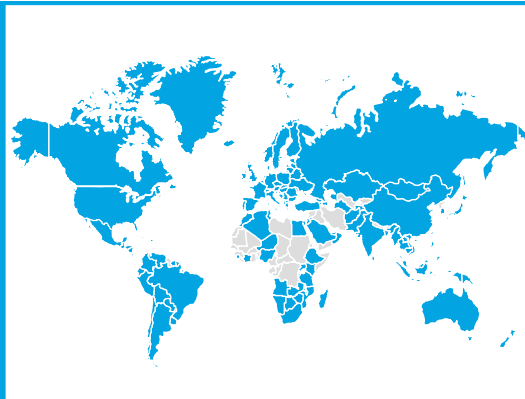


EXPATRIATES

Cambodia

Tax facts for international assignees



INCOME TAX: WHO IS LIABLE

A person is a resident in Cambodia if the person is “domiciled in” or has a “principal place of abode” in Cambodia, or if the person is present in Cambodia for more than 182 days during the 12-month period ending in the current tax year.

Individual residents in Cambodia are liable for income tax on salaries received from both Cambodian and foreign sources. The tax to be paid shall be determined based on the monthly taxable salary and is withheld in accordance with the progressive tax rate from 0% to 20%.

For non-resident taxpayers, income tax is assessed on salary received from Cambodian sources only and subject to a flat rate of 20% withholding rate.

Employers are required to withhold income tax from salaries and other taxable benefits paid to employees (both residents and non-residents) and remit the tax withheld to the General Department of Taxation (GDT) by the 20th of the following month in which the salary is paid.

Salary includes base wages, bonuses, overtime, other compensation and loan or advances provided by the employer.

The tax base is reduced by KHR150,000 per month for every dependent child and spouse (with occupation as housewife) of the resident taxpayer.

SOCIAL SECURITY CONTRIBUTION

Please refer to the published National Social Security Fund (NSSF) rate.

INCOME TAX RATES

Exchange rate USD 1 = KHR 4,000

Salary (KHR)	Approx. USD	Rate
0 - 1,300,000	0 - 325	0%
1,300,001 - 2,000,000	325 - 500	5%
2,000,001 - 8,500,000	500 - 2,125	10%
8,500,001 - 12,500,000	2,125 - 3,125	15%
12,500,001 - Upwards	3,125 - Upwards	20%

For further information and to register for future updates contact expat@bdo.global

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