

[Go to Taxes in Brief](#)

Tax on Salary

The tax on salary is a monthly tax imposed on salary that has been received within the framework of fulfilling employment activities. A physical person resident in the Kingdom of Cambodia is liable to the tax on salary for Cambodian source salary and foreign source salary. A non-resident physical person is liable to the tax on salary for Cambodian source salary. The enterprise which is the employer of an employee has the obligation to withhold tax before salary payment and pay this tax to the tax administration by the 15th of the month following the month in which the salary is paid.

For a resident employee the tax on salary due is determined on the monthly taxable salary and is withheld according to the progressive tax rate as below:

Monthly salary (Riels)	Rate
0 - 800,000	0%
800,001 - 1,250,000	5%
1,250,001 - 8,500,000	10%
8,500,001 - 12,500,000	15%
12,500,001 - upwards	20%

For a non-resident employee the tax on salary is withheld at the rate of 20% of the amount to be paid before withholding. This withholding tax is the final tax on salary for the non-resident receiving the salary.

For fringe benefits, every month, the employer shall withhold and pay tax at the rate of 20% of the total value of fringe benefits given to all employees. The value of fringe benefits is the fair market value inclusive of all taxes.

Online Services

- [Tax Registration](#) **NEW**
- [Tax Return](#) **NEW**
- [Vihecle Tax](#) **NEW**

Video Clip



Interview with BTv
30-06-2016 / 58:38 min



07-04-2016 / 27:57 min



SGATAR 2015 - Singapore
30-11-2015 / 07:24 min



Download New Forms **NEW**



Certificate of Occupancy and use
of Transportation Means and other
Vehicles **NEW**

[illegible]

Tax on Means of Transportation
Return Form **NEW**

Exchange Rate

- July 2016 (TOS)
- June 2016
- ELDER POSTS

GDT Survey Box

Tax Return Form



[Download Forms](#)

GDT's Internal Regulation



Links

- MEF
- GDCE

- GDNT
- more...

Reports and Statistics

- **Annual Reports**
- **Statistics**

Holiday Calendar

- 2016
- 2015

Training Courses

- Other...

National Tax School **NEW**

- Application Forms

Obligations and Rights of
Taxpayers



Guideline on using official
Invoices for all Enterprises



Khmer Unicode



INTERNAL LIBRARY

VISITORS

Today	2,344
This Month	95,206
Last Month	112,826
Total	3,555,324



Lot 522-524, Corner Russian Federation & Mao Tsetong Blvd. Toek Laak I,
Tuol Kork, Phnom Penh, Cambodia.

Tel: (855) 23 886 708

E-mail: gdt@tax.gov.kh

Download Khmer Unicode [here](#) -

Best Support: [Internet Explorer](#), [FireFox](#), [Chrome](#) -