



## Cambodia Tax Alert

### Guidance clarifies certain tax on salary concepts

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia Ministry of Economy and Finance (MEF) issued Prakas No. 575 on Tax on Salary on 19 September 2024, which supersedes Prakas No. 543 issued on 8 September 2021. There are no significant changes to the previous regulations, and the tax rates specified in Instruction No. 017 issued on 27 December 2022 remain the same. However, Prakas No. 575 provides additional clarification regarding certain concepts, as follows:

- “Salary” refers to the basic salary paid to an employee for work performance, including the family allowance, whether paid directly or indirectly, or paid in cash or in kind.
- “Wage” refers to the wages paid to employees for work performance, whether on an hourly, daily, or weekly basis, whether paid directly or indirectly, or paid in cash or in kind.
- “Technical assistance” refers to assistance requiring a technician to have the skills or technical knowledge in a business to develop or create, such as in science, physics, chemistry, medical services, dentistry, pharmacology, law, irrigation, veterinary, arts, education, engineering, architecture, research, accounting, economics, welfare, or atomic energy, including technical consulting services.
- The provision of transportation, accommodation, and food necessary for work performance to all employees, regardless of position, is not subject to the tax on fringe benefits.

## Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.

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