

Circular
On
Obligation to File Tax Return on Salary Tax of Pregnant Workers/Employees Receiving a
Total Salary Before Maternity Leave

According to Prakas 575 MoEF.BrK.OrPD dated 19 September 2024 on Salary Tax and Instruction 015/25 K.B/S.N.N.Kh.L dated 7 February 2025 on Special Protection for Pregnant Workers/Employees of the Ministry of Labour and Vocational Training in accordance with the wise recommendation of **Samdech Moha Borvor Thipadei Hun Manet**, Prime Minister of the Kingdom of Cambodia, for the purpose of promoting the well-being of pregnant workers/employees, the Ministry of Economy and Finance would like to give instructions as follows:

1. For the salary of pregnant workers/employees received during performing work, the enterprise shall record and declare the salary tax in the month that the salary is paid without including the salary during the maternity leave that is paid in total as stipulated in the Labour Law.
2. For the salary to be entitled during the maternity leave as stipulated in the Labour Law that shall be paid in total in the month before maternity leave, the enterprise shall not record and declare the tax on the total salary in the month that it is paid. The enterprise shall record and declare the salary tax monthly and separately based on the salary entitled in each month.

Upon receiving this circular, the General Department of Taxation, all units under the supervision of the Ministry of Economy and Finance, relevant institutions, factories and enterprises shall cooperate in implementing it in a highly effective and responsible manner from the date of signature.

Phnom Penh, 14 October 2025
Deputy Prime Minister
Minister of Economy and Finance
(signed and stamped)

Akkabanditsapheacha Aun Pornmoniroth

Recipients:

- Office of the Council of Ministers
- Cabinet of Samdech Moha Borvor Thipadei Prime Minister
- Cabinets of H.E. Deputy Prime Ministers
- Ministry of Labour and Vocational Training
- Municipal/Provincial Administrations
- Archives