

Attention: Cambodia Employers

Re: Income tax table for 2021

Attached is the 2021 tax table for Cambodia employers.

Tax Rate	Taxable Income Threshold
0%	Income from ₨0.00 to ₨1,300,000.00
5%	Income from ₨1,300,000.01 to ₨2,000,000.00
10%	Income from ₨2,000,000.01 to ₨8,500,000.00
15%	Income from ₨8,500,000.01 to ₨12,500,000.00
20%	Income from ₨12,500,000.01 and above

₨- KHR (Cambodia Riel)

The following relief is given to resident individuals:

Relief for each child per month	KHR (Cambodia Riel)
Residents are entitled to a tax relief of 75,000 KHR per month for each child less than 14 years old or up to 25 years if he/she is a full-time student	75,000 KHR per month for each child
Dependent Spouse who does not work	75,000 KHR

Non-Residents

Non-residents are taxed at a flat rate of 20%, which constitutes a final tax