

## Attention: Cambodia Employers

### 2024 Income Tax Table for Cambodia Employers:

Tax Rate	Net Taxable Income (KHR*)
0	Income from 0 to 1,500,000
5	Income from 1,500,001 – 2,000,000
10	Income from 2,000,001 to 8,500,000
15	Income from 8,500,001 to 12,500,000
20	Income from 12,500,001 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 150,000 KHR per month for each child under 14 years old or up to 25 years if he/she is a full-time student	150,000 KHR per month for each child
Non-working spouse	150,000 KHR per month

Non-Residents:

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