

Topics in August 2025

Deferred commencement of contributions and supplementary contributions to the Employee Welfare Fund

On 26 August 2025, the Cabinet approved the proposal submitted by the Ministry of Labour to further amend the commencement date for the collection of contributions and supplementary contributions to the Employee Welfare Fund, as stipulated in the Royal Decree on the collection of Employee Welfare Fund contributions, B.E. 2567. The new commencement date has been postponed by one year, from 1 October 2025 to 1 October 2026.

Additionally, the enforcement of the Ministerial Regulations specifying the contribution rates for the Employee Welfare Fund, B.E. 2567 (2024) and the Ministerial Regulations specifying the criteria and methods for providing welfare to employees in the event of resignation or death, B.E. 2567 (2024) has been postponed from 1 October 2025 to 1 October 2026.

The contribution and supplementary contribution rates remain unchanged. For the initial five years (1 October 2026 – 30 September 2031), both employees and employers are required to contribute at the rate of 0.25 percent of wages. Beginning on 1 October 2031, the rate will increase to 0.50 percent of wages. All other criteria related to the collection of both contributions will remain the same.

The above amendments have been approved by the Employee Welfare Fund Committee.

The proposed amendment aims to align with the current economic instability in Thailand, which has resulted from various factors. As a consequence, affected establishments are required to adapt to heightened competition, impacting both employees and employers directly. Therefore, it is considered appropriate to postpone the commencement of the collection of contributions and supplementary contributions in order to maintain employment levels and alleviate the financial burden on both employers and employees.