Topics in July 2025

The Provisions related to the collection of contributions and supplementary contributions for the Employee Welfare Fund

The Provisions related to the collection of contributions and supplementary contributions for the Employee Welfare Fund are as follows:

1. The Royal Decree on the collection of Employee Welfare Fund contributions B.E. 2567 (2024)

The royal decree prescribes the collection of contributions and supplementary contributions for the Employee Welfare Fund, starting from 1 October B.E. 2568 (2025), in accordance with Section 163 of the Labour Protection Act B.E. 2541 (1998), which stipulates that the collection of such contributions shall commence after the enactment of a Royal Decree.

2. The Ministerial Regulations Specifying the Contribution Rates for the Employee Welfare Fund B.E. 2567 (2024)

The Ministerial Regulations Specifying the Contribution Rates for the Employee Welfare Fund B.E. 2567 (2024), prescribes that employers and employees who are members of the Employee Welfare Fund shall make contributions and supplementary contributions to the Fund, to serve as financial assistance for employees in the event of resignation or death, at the rates specified below:

- Between 1 October B.E. 2568 (2025) to 30 September B.E. 2573 (2030): 0.25 percent of the employee's salary.
- From 1 October B.E. 2573 (2030) onwards: 0.5 percent of the employee's salary.

3. The Ministerial Regulations Specifying Criteria and Methods for providing the Welfare to Employees in the Event of Resignation or Death B.E. 2567 (2024),

The Ministerial Regulations Specifying Criteria and Methods for providing the Welfare to Employees in the Event of Resignation or Death B.E. 2567 (2024), stipulates that an employer who has established Employee Welfare Fund for cases of employee resignation or death shall be exempt from membership in the Employee Welfare Fund.
In such cases, the employer must establish rules and procedures for providing welfare payments to employees, and the employer is obligated to deposit the contributions and supplementary contributions with a commercial bank or financial institute and must open the deposit account in the name of each employee. The employer must notify the employee of the account name and account number within 7 days from the date of the first deduction of contributions. Additionally, the rates of contributions and supplementary contributions shall not be lower than those prescribed by the Employee Welfare Fund.
In addition, the employer must establish a system that enables employees to verify their account, and all relevant documents related to their contributions and supplementary contributions. Upon the termination of employment, the employer shall return the deposit

account, which holds the contributions, supplementary contributions, and accrued interest to the employee. The employer must also issue a letter confirming the termination of employment within 30 days from the date of such termination, so that the employee may use it to withdraw the welfare funds.

4. Regulation of the Employee Welfare Fund Committee on remittance of contributions, supplementary contributions and other additional amounts to the Employee Welfare Fund B.E. 2567 (2024)

- Each employer shall remit the accumulated contributions and supplementary contributions to the Provincial Office of Labour Protection and Welfare or Bangkok Metropolitan Office of Labour Protection and Welfare within the date of 15th in the following month after the month of remittance. The Sor Gor Lor. 3 form listing employees who are legally required to be enrolled in the fund and the Sor Gor Lor. 3/1 form listing employees who voluntarily participate shall be submitted together with the payment.
- It shall be deemed that the employee pays the contributions on the date the employer withholds the amount from the employee's salary.
- Even if the employer does not pay the salary, the employer is still responsible for remitting the contributions as if the salary had been paid.
- If the employer fails to remit the contributions or supplementary contributions, or does not remit the full amount, the employer will be subject to a surcharge of 5 percent per month on the unpaid amount calculated from the due date of payment. If the number of days overdue is 15 days or more, it will be counted as one full month; if it is less than 15 days, it will be disregarded.
- If the employer fails to remit the contributions or supplementary contributions, or does not remit the full amount, the labour inspector will issue a written warning. The employer shall pay the due amount and surcharge no sooner than 30 days from the receipt of the warning.
- If the employer remits the excess contributions or supplementary contributions, the employer may deduct the excess amount from the payments due in the next period. Additionally, the employer, the employee, or the authorized recipient may submit a request for a refund of the excess amount within one year from the date of notification by the office.
- If no request is submitted, the office shall deposit the amount into the fund account and notify the employer, the employee, or the authorized recipient once per year. If a request is submitted, the office shall pay the amount along with interest accrued from the date of deposit until the date of the request.
- If no request is submitted within 10 years from the date of remittance, the amount will be regarded as income of the fund. If a request is made afterward, the office will pay the amount along with interest accrued only up to the date before the amount was deposited into the fund account.
- Operational costs will be deducted from the interest earned on the deposit. Such costs shall not exceed the amount of interest earned.

5. Regulation of the Employee Welfare Fund Committee on the application of employees who are not required by the Labour Protection Act B.E. 2541 (1998) to participate in the Employee Welfare Fund B.E. 2567 (2024)

- An employer who consents to the participation of employees who are not required by law may apply for enrollment in the Employee Welfare Fund by submitting a list of voluntary employees using Form Sor Gor Lor. 3/1.
- The labour inspector shall verify the accuracy of the form before it is submitted for consideration and approval of fund membership registration by the following authorities: the Director of the Bangkok Metropolitan Office of Labour Protection and Welfare for employees in Bangkok; the Director of the Provincial Office of Labour Protection and Welfare for employees outside Bangkok or the Director of the Labour Protection Division for all employees.
- Membership shall commence in the month the employer receives the approved fund membership registration letter (Form Sor Gor Lor. 4/1) and the employee starts paying contributions.

6. Regulation of the Employee Welfare Fund Committee on the criteria and assessment methods for contributions and supplementary contributions remitted to the Employee Welfare Fund B.E. 2567 (2024)

- If the employer fails to remit the contributions and supplementary contributions, or does not remit the full amount within the required period, and the labour inspector issues a written warning requiring payment of the overdue amount and surcharge within no less than 30 days from the date of receipt, but the employer fails to comply, the labour inspector shall have the authority to assess the contributions and supplementary contributions and issue a written notice accordingly.
- If the employer has previously remitted the contributions and supplementary contributions, it shall be deemed that the amount of contributions the employer is required to remit is equal to the amount of contributions paid in the last full month for which remittance was made.
- If the employer has never submitted Form Sor Gor Lor. 3 or Sor Gor Lor. 3/1, or has submitted the form but never remitted the contributions and supplementary contributions or has submitted the form with fewer employees than the actual number, the contributions assessment shall be based on the most recently submitted form or the number of employees identified by the labour inspection officer. Each employee’s salary shall be deemed to be the same as the salary specified in the most recently submitted form
- If no form is submitted, each employee’s salary shall be deemed to be no less than the minimum daily wage multiplied by 30.
- The office will issue a letter notifying the results of the inspection regarding whether the remittance amount is more or less than the amount assessed by the labour inspection officer. The employer shall submit any additional contributions within 30 days from the date of notification or submit a request for a refund of the excess contributions.

7. Notification of the Department of Labour Protection and Welfare, on form for designation of beneficiaries of the Employee Welfare Fund in the event of employee's death

An employee may designate a person to be the beneficiary entitled to receive funds from the Employee Welfare Fund in case of the employee's death, by completing Form Sor Kor Lor. 5.

In case that no designation has been made or if the designated person predeceases the employee, the funds from the Employee Welfare Fund shall be equally distributed to the employee's surviving children, husband, wife, spouse, father and mother.

8. Notification of the Employee Welfare Fund Committee on the criteria procedures for filing a request to amend or revise the list of employees and for the issuance of a certificate of registration as a member of the Employee Welfare Fund to employers B.E. 2567 (2024)

- In the event that the information provided in Form Sor Kor Lor 3 or Sor Kor Lor 3/1 has changed, the employer shall notify such change or amendment by submitting the Form for Notification of Changes or Amendments to the List of Employees (Form Sor Kor Lor. 3/2) to the Labour Protection and Welfare Office in Bangkok branch or the province, where the employer's establishment is located, no later than the 15th day of the month following the month in which the change occurred.
- The employer shall file Form Sor Kor Lor 3 or Sor Kor Lor 3/1 within the 15th day of the month following the salary payment date of the previous month.
- The Director-General or a person authorized by the Director-General, shall issue a Certificate of Registration as a Member of the Employee Welfare Fund within 7 days from the date of receiving Form Sor Kor Lor. 3 or Sor Kor Lor. 3/1 from the labour inspector and shall notify the employer of the result of the consideration within 5 days from the date the consideration is completed.
- In the event that the Certificate of Registration as a Member of the Employee Welfare Fund is lost, destroyed or essentially damaged, the Director-General or a person authorized by the Director-General, shall issue a replacement certificate within 7 days from the date of receiving Form Sor Kor Lor. 3 or Sor Kor Lor. 3/1 from the labour inspector and shall notify the employer of the result of the consideration within 5 days from the date the consideration is completed.

The Notice of the Wage Committee on Minimum Wage (No. 14)

On 17 June 2025, the Wage Committee passed a resolution to adjust the minimum wage rate through the Notice of the Wage Committee on Minimum Wage (No. 14), increasing the minimum wage in the Bangkok area from 372 Baht to 400 Baht per day. Additionally, the minimum wage in the hotel and entertainment industries nationwide has been increased to 400 Baht per day. This notice was effective starting from 1 July 2025 onwards.