Topics in December 2025

Ministerial Regulation on Minimum and Maximum Wages Used as the Basis for Calculating Contributions of Insured Persons under Section 33 of the Social Security Act B.E. 2533 (1990), as of B.E. 2568

On 12th December B.E. 2568 (2025), a Ministerial Regulation was announced prescribing the minimum and maximum wages to be used as the basis for calculating social security contributions of insured persons under Section 33 B.E. 2568 (2025). This regulation will come into force on 1st January B.E. 2569 (2026) onwards. The maximum wage used for calculating contributions is prescribed as follows:

1. From 1 January B.E. 2569 (2026) to 31 December B.E. 2571 (2028), the maximum wage used for calculating contributions shall not exceed 17,500 baht per month, and the maximum contribution amount shall not exceed 875 baht per month.
2. From 1 January B.E. 2572 (2028) to 31 December B.E. 2574 (2031), the maximum wage used for calculating contributions shall not exceed 20,000 baht per month, and the maximum contribution amount shall not exceed 1,000 baht per month.
3. From 1 January B.E. 2575 (2032) onwards, the maximum wage used for calculating contributions shall not exceed 23,000 baht per month, and the maximum contribution amount shall not exceed 1,150 baht per month.

Four drafts of subordinate legislations issued pursuant to the Emergency Decree on the Additional Tax B.E. 2567 (2024), concerning the determination of multinational enterprise groups subject to the additional tax and the adjustment of income, expenses and taxes within the scope of the calculation of the additional tax

The Cabinet, at its meeting on 30th December B.E. 2568 (2025), approved in principle four drafts of subordinate legislation issued pursuant to the Emergency Decree on the Top-up Tax B.E. 2567 (2024), concerning the determination of multinational enterprise groups subject to the additional tax and the adjustment of income, expenses and taxes within the scope of the calculation of the Top-up tax.

Dr. Kulaya Tantitemit, Director-General of the Revenue Department, stated that the Emergency Decree on the Top-up Tax B.E. 2567 (2024) has already become effective and applicable to large multinational enterprises for accounting periods beginning on or after 1st January B.E. 2568 (2025). In order to ensure that taxpayers liable for the Top-up tax are able to calculate the tax accurately and in compliance with the provisions of the Emergency Decree on the Top-up Tax B.E. 2567 (2024), the Ministry of Finance, through the Revenue Department, has therefore proposed that the Cabinet prescribe additional details as follows:

(1) A Royal Decree prescribing criteria for determining liability to the Top-up tax for multinational enterprise groups undergoing organizational restructuring

(2) A Royal Decree prescribing criteria concerning entities that are not affiliated entities

(3) A Ministerial Regulation prescribing criteria for the allocation of remaining Top-up tax allocated to Thailand in cases where none of the affiliated entities located in Thailand and being members of a multinational enterprise group derives profits

(4) A Ministerial Regulation prescribing criteria for the adjustment of income, expenses and covered taxes for the purpose of calculating the Top-up tax, including the criteria for calculating the domestic Top-up tax within Thailand

However, the aforesaid drafts of subordinate legislation issued pursuant to the Emergency Decree on the Top-up Tax B.E. 2567 (2024) have been prepared by reference to the GloBE Model Rules, the Commentary, and the Administrative Guidance developed by the Organisation for Economic Co-operation and Development (OECD), in order to ensure that the enforcement of Thailand’s Top-up tax legislation is aligned with the approach adopted by members of the OECD/G20 Inclusive Framework on BEPS worldwide and is internationally accepted.