



As part of ongoing efforts to enhance worker protection and modernize employment standards, Thailand has introduced several important labor law reforms effective in 2025. Employers should take note of the following key changes:

Employers must adjust payroll systems accordingly to ensure compliance and avoid penalties.

1. Expanded Maternity Leave

Thailand has extended maternity leave entitlements from 98 days to 120 days, with 50% wage compensation throughout the leave period.

Furthermore, employees whose spouses give birth are granted 15 days of paternity leave per birth. This leave allows them to assist their spouse, and they will receive 100% wage compensation for the entire duration. This paternity leave can be taken either before or on the day of the leave, and it must be utilized within 90 days from the child's birth.

This change reflects a broader commitment to supporting working families and improving gender equality in the workplace. These proposed laws have successfully passed their second and third readings in the House of Representatives and are now awaiting consideration by the Senate.

2. Employee Welfare Fund Contributions

Starting 1 October 2025, employers with 10 or more employees are required to participate in the newly established Employee Welfare Fund, unless they have already provided equivalent benefits (e.g., a provident fund). This new fund contribution requirement aims to provide financial security for employees in cases of termination, death, or other critical circumstances which could impact the life of employees. As discussed, this fund contribution requirement would not apply for companies that already have provided the employees with the provident fund.

Employee Welfare Fund Contribution Rates and Key Obligations:

• From October 2025: monthly contributions at 0.25% of wages for both the employer and employee. (cap the wage at THB 15,000). The rate would increase to 0.5% effective October 2030.



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- For your information, the current total monthly social security contribution rate to the SSO for both employer and employee is 5% of the wage, capped at THB 15,000. This means the maximum monthly contribution for each (employer and employee) is THB 750.
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Therefore, with this new law, the total monthly contribution (for employers) will increase by THB

37.50 from October 2025 and by THB 75 from October 2030, assuming the wage is at or above the THB 15,000 cap. The maximum monthly contribution for the employer will increase to THB 750 + THB 75 = THB 825.

- Submission of employee data and timely remittance must be completed by the 15th of the month following the wage payment and contribution deduction.
- Penalties for late payments include a 5% surcharge per month

Comparison of Contribution Requirements: Social Security Fund vs. Employee Welfare Fund

Item	Social Security Fund	Employee Welfare Fund
Contribution Rate	5% of monthly wages (capped wages at THB 15,000)	 0.25% of monthly wages capped wages at THB 15,000 (effective 1 October 2025) 0.5% of monthly wages capped wages at THB 15,000 (effective 1 October 2030)
Submission Timeline	By the 15th of the month following wage payment and contribution deduction	By the 15th of the month following wage payment and contribution deduction
Penalty Rate	2% surcharge per month	5% surcharge per month

3. Enhanced Unemployment Benefits

While this section does not directly relate to the employer's obligations, it is provided to keep you informed of the additional benefits now available to employees under the Social Security Act.

The Ministry has announced the Ministerial Regulation on Criteria and Rates for Unemployment Benefits (No. 2) B.E. 2568, as proposed by the Social

Security Office. This amendment significantly increases unemployment benefits for those who are terminated from their employment.

Previously, benefits were 50% of daily wages. Now, this has been raised to 60% of daily wages, payable for a maximum of 180 days per calendar year. This adjustment aims to provide sufficient financial support for insured individuals facing



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unemployment due to termination, especially given the current economic climate.

As a result of this change:

- The maximum monthly benefit an insured person can receive will increase to 9,000 baht (up from the previous 7,500 baht).
- Over the 180-day (6-month) period, the maximum total income compensation will be 54,000 baht (up from the previous 45,000 baht).

This Ministerial Regulation will be effective from 28 June 2025.

The information provided here is for information purposes only and is not intended to constitute legal advice. Legal advice should be obtained from qualified legal counsel for all specific situation.

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