Bangkok Global Law

540, Unit 1705, 17th Floor, Mercury Tower,Ploenchit Road,
Lumpini, Pathumwan, Bangkok 10330 Thailand
Tel: +(66) 2 2525895-6 Fax: +(66) 2 2525897
Website: www.bgloballaw.com
E-mail: info@bgloballaw.com

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Upcoming compliance requirement on Employee Welfare Fund in Thailand

The Employee Welfare Fund ("EWF") has been established pursuant to Section 126 of the Labour Protection Act B.E. 2541 (1998) to provide financial assistance to employees in cases of employment termination, including dismissal by the employer, voluntary resignation, retirement, or death.

Under the Labour Protection Act, any employer with 10 or more employees is required to register their employees as members of the EWF. However, this obligation is waived if the employer has already established a provident fund in accordance with the Provident Fund Act B.E. 2530 (1987) or has implemented welfare arrangements that meet the criteria set forth in the Ministerial Regulations on the Criteria and Procedures for Providing Assistance to Employees upon Resignation or Death B.E. 2567 (2024).

From 1 October 2025 to 30 September 2030, both employers and employees must contribute to the EWF at the rate of 0.25% each of the employee's wages. Starting 1 October 2030, the contribution rate for both parties shall increase to 0.50%. Employers are responsible for deducting the employee's contribution from their wages during each payroll cycle and for remitting both the employee's and the employer's contributions.

The mandatory contribution to the EWF will take effect on 1 October 2025.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com