

## Contributions to Employee Welfare Fund Start in October 2025

Section 130 of the Labour Protection Act B.E. 2541(1998) (“**LPA**”) requires each employer who employs ten employees or more to enroll itself and its employees in the Employee Welfare Fund (“**EFW**”) established by the Ministry of Labour (“**MOL**”), subject to a royal decree implementing the EWF. The key objective of the EWF is to provide financial support to the employee in case of death or employment termination.

On 14<sup>th</sup> November 2024, the Government enacted the Royal Decree on Determination of the Period for Starting the Collection of Savings and Contributions to the Employee Welfare Fund (“**RD**”) and published the RD in the Government Gazette on 15<sup>th</sup> November 2024 to mandate employers and employees to pay contributions to the EWF starting from 1<sup>st</sup> October 2025. However, the mandatory contribution requirement does not apply to the employer who has established a provident fund under the Provident Fund Act B.E. 2530 (1987) and the employee who is a member of such provident fund.

The MOL’s Ministerial Regulation Prescribing Rates of Savings and Contributions for the Employee Welfare Fund dated 14<sup>th</sup> November 2024 prescribes the contribution rate from 1<sup>st</sup> October 2025 to 30<sup>th</sup> September 2030 at 0.25% of the employees’ wages and the contribution rate from 1<sup>st</sup> October 2030 onwards at 0.5% of the employees’ wages.

The MOL’s Ministerial Regulation Prescribing Rules and Procedures for Employers to Provide Welfare to Employees in Case of Employment Termination or Death dated 14<sup>th</sup> November 2024 sets out the key requirements and procedures for the employer to comply for providing financial support to the employee in case of employment termination or death. The employer who complies with the requirements specified in this ministerial regulation is exempted from the obligations to contribute to the EWF pursuant to Section 130, paragraph two, of the LPA.

The Employee Welfare Fund Committee issued its Regulations re: Remittance of the Savings, Contributions and Additional Payments to the Employee Welfare Fund dated 14<sup>th</sup> November 2024 to require the employer to remit the monthly contributions to the EWF by the 15<sup>th</sup> day of the immediately following month. A late remittance of the contributions will be subject to a surcharge at the rate of 5% per month.



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