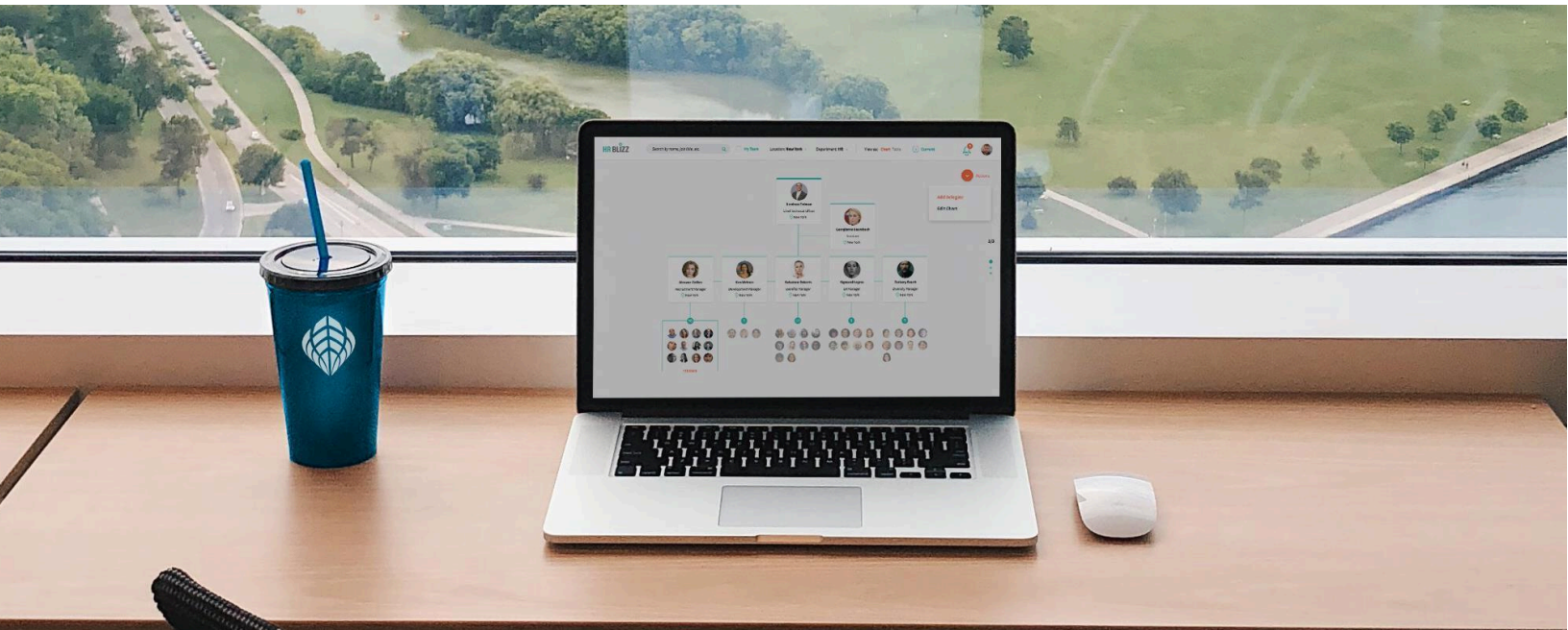




Simplifying Employment
Tasks Worldwide

Statutory Change Alert

Thailand – Employee Welfare Fund, Assistance
Resignation/Death employee, Tax Allowance and Daily
Minimum Wage Changes – 1 January 2025 / 1 October 2025



THAILAND



Jan 8, 2025

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Employee Welfare Fund, Assistance on resignation/death employee, Tax Allowance and Daily Minimum Wage Changes

Employee Welfare Fund

Starting from 1 October 2025, Thailand will launch an employee welfare Fund. Below is detailed information.

- Companies with at least 10 employees have to register to this fund.
- The employer has to deduct their employee salary and also contribute the same amount to the fund.
- The deduction rate from 1 October 2025 - 30 September 2030 is 0.25%.
- The rate will be changed to 0.5% on 1 October 2030.
- If the employer has established a provident fund or provides assistance to employees in the event of resignation or death (No. 2), the employer will be exempt from making contributions to this fund.
- However, if some of the employees have not contributed to Provident Fund yet (e.g. The employee is in probation period (for the company that only allows the employee who passes probation to register to Provident Fund), the company still has to deduct those employees and contribute to this Employee Welfare Fund.
-

Assistance Resignation or Death employee

While employers provide assistance to employees in the event of resignation or death, the employer must establish criteria and procedures in writing, which must include at least the following details:



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- Employee and employer contributions rate have to between 2% to 15% (same as Provident Fund)
- The collection of employee contributions and employer contributions.
- The inspection of employee contributions and employer contributions.
- The calculation of interest from employee contributions and employer contributions.
- The payment procedure when an employee resigns or dies, including the payment period.

Tax Allowance

There are updates on tax allowances for 2024 and 2025.

2024 Tax Allowance

3 types of tax allowances only applicable in 2024 only. Please refer to the table below.

Tax Allowances	Amount and Limitation	Condition
Travel to Lesser-Known Provinces	As actual paid, not over 15,000	Only travel cost in 1 May 2024 to 30 November 2024 period.
Repair cost for flood-damaged house	As actual paid, not over 100,000	Only repair cost in 16 August 2024 to 31 December 2024 period and only for the construction in affected areas.
Repair cost for flood-damaged car	As actual paid, not over 30,000	Only repair cost in 16 August 2024 to 31 December 2024 period and only for the car in the affected area.

2025 Tax Allowance

Several invalid items and updated one item from 1 January 2025.

Tax Allowances	Changes
Super Savings Fund (SSF)	Not eligible in 2025 onward



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Easy E-Receipt	<p>Name: Change to "Easy E-Receipt 2.0"</p> <p>Condition: Changed to "As actual paid, not over THB 30,000 for goods or services with e-Tax Invoice or e-Receipt and as actual paid, not over THB 20,000 for OTOP goods with e-Tax Invoice or e-Receipt."</p> <p>Period for purchase: From 16 January 2025 to 28 February 2025.</p>
Travel to Lesser-Known Provinces	Not eligible in 2025 until further notice
Repair cost for flood-damaged house	Not eligible in 2025 until further notice
Repair cost for flood-damaged car	Not eligible in 2025 until further notice

Daily Minimum Wage

Thailand Minimum Wage varies according to Province. Minimum wage is updated as below, effective from 1 January 2025.

Province	Daily Minimum wage
Chachoengsao, Chonburi, Phuket, Rayong and Surat Thani (Koh Samui district)	400
Chiang Mai (Muang district) and Songkhla (Hat Yai district)	380
Bangkok, Nakhon Pathom, Nonthaburi, Pathum Thani, Samut Prakan and Samut Sakhon	372
Nakhon Ratchasima	359
Samut Songkhram	358
Khon Kaen, Chiang Mai (except Muang district), Prachin Buri, Ayutthaya and Saraburi	357
Lopburi, Lopburi	356
Nakhon Nayok, Suphan Buri and Nong Khai	355
Krabi and Trat	354
Kanchanaburi, Chanthaburi, Chiang Rai, Tak, Nakhon Phanom, Buri Ram, Prachuap Khiri Khan, Phang Nga, Phitsanulok, Mukdahan, Sakon Nakhon, Songkhla (except Hat Yai district), Sa Kaeo, Surat Thani (except Koh Samui district) and Ubon Ratchathani, Sa Kaeo, Sakon Nakhon, Phitsanulok	352
Chumphon, Phetchaburi and Surin, Chumphon	351
Nakhon Sawan, Yasothon and Lamphun	350
Kalasin, Nakhon Si Thammarat, Bueng Kan, Phetchabun, and Roi Et, Bueng Kan, Roi Et	349



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Chai Nat, Chaiyaphum, Phatthalung, Sing Buri and Ang Thong, Chai Nat 348

Kamphaeng Phet, Phichit, Maha Sarakham, Mae Hong Son, Ranong, Ratchaburi, Lampang, Loei, Sisaket, Satun, Sukhothai, Nong Bua Lamphu, Amnat Charoen, Udon Thani, Uttaradit and Uthai Thani, Sathun, Uttaradit 347

Trang, Nan, Phayao and Phrae 345

Narathiwat, Pattani and Yala 337

Please contact your Mercans' services delivery team for any additional information regarding the implications of the above change.



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