

Legal Update: Updated Social Security Contribution Wage Base and Enhanced Benefits under Section 33

27th February 2025
OAL Thailand Office

On 11th December 2025, the Ministerial Regulation Prescribing the Minimum and Maximum Wages Used as the Basis for Calculating the Contributions of the Insured Person under Section 33 B.E. 2568 (2025) (the “**Wage Base Regulation B.E. 2568 (2025)**”) was published and became effective on 1st January 2026. This Wage Base Regulation B.E. 2568 (2025) repeals the Ministerial Regulation No. 7 B.E. 2538 (1995) (the “**Previous Regulation**”) to increase the maximum base wage used to calculate contribution payments to the Social Security Fund (the “**SSF**”). This amendment is intended to ensure that contribution calculations for insured persons under **Section 33** of the Social Security Act B.E. 2533 (1990) (“**SSA**”) better reflect current economic conditions.



1. Overview and Scope of the Regulation

The Wage Base Regulation B.E. 2568 (2025) applies to contributions made by insured persons under Section 33 of the SSA. Under Section 33, every employee is required to be an insured person, and under Section 46, both the insured employee and the employer must pay contributions to the SSF at the rates prescribed in the relevant ministerial regulations. These contributions are not calculated based on the employee’s actual total wages received but are calculated based on the wage base prescribed by law.

2. Key change: Increment of maximum base wage

Under the Previous Regulation, the wage base was between THB 1,650 and THB 15,000. The Wage Base Regulation B.E. 2568 (2025) replaces this with a tiered wage base system under which the maximum wage base will be gradually increased. With the current contribution rate set at 5% of the base wage, the contributions may be compared as follows:

Phase	Until Dec 2025	Jan 2026- Dec 2028	Jan 2029- Dec 2031	Jan 2032 onward
Contribution				
Range of base wage (THB)	1,650 - 15,000	1,650 - 17,500	1,650 – 20,000	1,650 - 23,000
Range of contribution (THB)	83 - 750	83 - 875	83 - 1,000	83 - 1,150

3. Benefit Increment

Insured persons are entitled to seven types of benefits from the SSF. The wage base used to calculate these benefits is the same wage base used to calculate contributions of insured persons under Section 46. Accordingly, the increase in the maximum wage base used for calculating contributions will also result in higher benefit ceilings for insured persons, as outlined below.

Phase	Until Dec 2025	Jan 2026- Dec 2028	Jan 2029- Dec 2031	Jan 2032 onward
Benefit				
Sickness Benefit (THB/month) (Max. 180 days)	7,500	8,750	10,000	11,500
Disability Benefit (THB/month)	7,500	8,750	10,000	11,500



Childbirth Allowance (THB/case)	22,500	26,250	30,000	34,500
Death Grant (THB/case)	90,000	105,000	120,000	138,000
Unemployment Benefit (THB/month) (Max. 180 days) <i>*In case of termination before the expiration of the contract without termination ground under LPA 119.</i>	9,000	10,500	12,000	13,800
Unemployment Benefit (THB/month) (Max. 90 days) <i>*In case of resignation or expiration of the contract</i>	4,500	5,250	6,000	6,900
Pension (15 years of contributions) (THB/month)	3,000	3,500	4,000	4,600
Pension (25 years of contributions) (THB/month)	5,250	6,125	7,000	8,050

4. Legal Obligations and Penalties

The employer is responsible for submitting both the employer’s and the employee’s contributions to the Social Security Office by the 15th of the month following the month in which wages are paid. If the employer fails to make the payment within the prescribed period, the employer must pay an additional surcharge at the rate of 2% per month on the outstanding contribution amount.

5. Business Implications

A revised wage ceiling for social security contributions takes effect on 1st January 2026. From that date onward, employers are responsible for applying the new threshold to all relevant payroll calculations and for ensuring timely remittance of both the employer and employee portions of the contribution.

6. Conclusion

To conclude, employers must adjust their payroll processes to comply with the new standards and ensure that employees are informed about the updated social security benefits. This proactive adjustment supports legal compliance, reduces the risk of potential liabilities arising from non-compliance, and helps ensure that all employees can fully access their entitled social security benefits without disruption.

Should you have any questions or require further clarification, please do not hesitate to contact One Asia Lawyers (Thailand Office), where our team will be pleased to assist you.

◆ One Asia Lawyers ◆

One Asia Lawyers Group is a network of independent law firms created to provide seamless and comprehensive legal advice for Japanese and international clients across Asia. With our member firms in Japan, Southeast Asia, Oceania and other ASEAN countries, One Asia Lawyers Group has a strong team of legal professionals who provide practical and coherent legal services throughout each of these jurisdictions. For any enquiry regarding this Section, please contact us by visiting our website: <https://oneasia.legal> or email: info@oneasia.legal. This newsletter is general information for reference purposes only and therefore

does not constitute our group member firm’s legal advice. Any opinion stated in this newsletter is a personal view of the author(s) and not our group member firm’s official statement. Please do not rely on this newsletter but consult a legal adviser or our group firm member for any specific matter or legal issue. We would be delighted to answer your questions, if any.

<Author>

	<p>Aekkawin Tippayaratprontawee One Asia Lawyers Thailand Office Attorney at law in Thailand</p> <p>Her practice covers the full scope of business operations, starting from the company structure planning and formation, obtaining necessary licenses, applying for eligible investment promotion, supervising the corporate and human resource management, conducting a legal audit, both for the internal compliance and M&A, dispute resolutions, and assisting business dissolution.</p> <p>aekkawin.t@oneasia.legal</p>
	<p>Sirinda Pinphong One Asia Lawyers Thailand Office Attorney at law in Thailand</p> <p>Sirinda is a first-class honor from Chulalongkorn University. She specializes in commercial transactions, foreign investment, and corporate compliance, with experience in contract drafting, legal due diligence, and visas and work permits. She is passionate about advancing her expertise in international business and cross-border legal matters.</p> <p>sirinda.p@oneasia.legal</p>
	<p>Miho Marsh One Asia Lawyers Thailand Office Director</p> <p>In collaboration with Thai lawyers, she provides advice on a wide range of legal matters, focusing primarily on corporate, labor, and compliance fields. In the corporate sector, she handles a broad spectrum of issues, from various license applications—including those related to foreign ownership restrictions, BOI, and the Foreign Business License (FBL)—to complex corporate legal matters such as mergers, dissolutions, and liquidations. She also has extensive experience in labor law, handling cases ranging from general employment issues to labor litigation. Furthermore, her responsibilities include conducting compliance audits, advising on inheritance and real estate transactions, and assisting with the establishment of external whistleblowing systems.</p> <p>miho.marsh@oneasia.legal</p>