

Thailand Employment Law Updates

(1) Employee Welfare Fund (“EFW”)

Thailand has implemented the EWF, effective from 1st October 2026, requiring employers who employ 10 or more employees to participate in the EWF, except for those fall within the exemptions, e.g. employers who have already established and maintain compliant provident funds under the Provident Fund Act B.E. 2530 (1987), employers in specified business categories which include housekeeping businesses, non-profit organizations, etc.

The monthly contribution rates of employers and employees to the EWF are 0.25% of wages from 1st October 2026 to 30th September 2031, and 0.5% of wages from 1st October 2031 onwards. The month contribution must be remitted to the EWF within the 15th day of the immediately following month. Otherwise, a surcharge of 5% per month on the outstanding amount will be payable.

(2) Enhancement of Benefits for Employees

The draft Amendment to the Labour Protection Act B.E. 2541 (1998), recently approved by the Senate and awaiting the Royal endorsement, will come into force on and from the 30th day of its publication in the Royal Gazette and provide more benefits to employees as follows:

- Maternity Leave: Extended from 98 days to 120 days, with the employer-paid portion increasing from 45 days to 60 days.
- New Paid Parental/Spousal Support Leave: 15 days of fully paid leave for the birth of a child to be used within 90 days of the birth.
- New Childcare Leave: Additional 15 days of childcare leave (paid at 50% of wages) for mother of a child born with health complications or a disability.
- Expanded Coverage: Protection under the LPA is extended to individuals on service contracts with government agencies and state enterprises.



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