

## Thailand Increases Social Security Fund Wage Ceiling

The Ministry of Labor issued the Ministerial Regulation re Prescribing the Minimum and Maximum Wage Rates for Calculating the Social Security Fund Contributions of an Insured Person under Section 33 B.E. 2568 dated 11<sup>th</sup> December 2025 ("**Ministerial Regulation**"), effective on 1<sup>st</sup> January 2026.

Prior to 1<sup>st</sup> January 2026, employers and employees were required to contribute to the Social Security Fund ("**SSF**") at the rate of 5% of the employee's wage, subject to the Maximum Wage Ceiling of THB 15,000 per month, resulting in the maximum monthly contribution of THB750.

To align with the current economic conditions and to strengthen the financial sustainability of the SSF, the Ministerial Regulation increases the Maximum Wage Ceiling for calculating the maximum monthly contributions which employers and employees will contribute to the SSF in three phases as follows:

| Phase | Period                             | Maximum Monthly Wage Ceiling (THB) | Maximum Monthly Contribution (THB) |
|-------|------------------------------------|------------------------------------|------------------------------------|
| 1     | 1 January 2026 to 31 December 2028 | 17,500                             | 875                                |
| 2     | 1 January 2029 to 31 December 2031 | 20,000                             | 1,000                              |
| 3     | 1 January 2032 onwards             | 23,000                             | 1,150                              |

The minimum wage for calculation of the contributions which the Government will contribute to the SSF for each employee remains unchanged at THB 1,650 per month.

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