Employee Welfare Fund

Department of Labour Protection and Welfare, Ministry of Labour

The Collection of Savings and Contributions to the Employee Welfare Fund

- 1. The Royal Decree Prescribing the Commencement Period for Starting the Collection of Savings and Contributions to the Employee Welfare Fund, B.E. 2567 (2024)
 - Announced in the Government Gazette on November 15, 2024

Key Points:

- The Collection of Savings and Contributions to the Employee Welfare Fund will begin on October 1, 2025 onwards.
- 2. The Ministerial Notification specifying the Collection of Savings and Contributions to the Employee Welfare Fund, B.E. 2567 (2024)
 - Announced in the Government Gazette on November 22, 2024

Key Points:

- Specifies the rate for the collection of savings of the employee and the rates for contributions to the Employee Welfare Fund. Effective from October 1, 2025, to September 30, 2030, with the rate for employers and employees are each required to contribute 0.25%
- Specifies the rate for the collection of savings of the employee and the rates for contributions to the Employee Welfare Fund. Effective from October 1, 2030, with the rate for employers and employees are each required to contribute 0.50%
- The Ministerial Notification Specifying Criteria and Procedures for Employers to Provide Assistance in Cases of Employment Termination or Death, B.E. 2567 (2024)
 - Announced in the Government Gazette on November 22, 2024

Key Points:

- Establishes the criteria and procedures for employers who would like to manage the welfare fund with exemption from the requirement to register their employees as members of the Employee Welfare Fund.
- 4. Regulations of the Employee Welfare Fund Committee on the submission of savings, contributions and additional payments to the Employee Welfare Fund, B.E. 2567 (2024)
 - Announcement in the Royal Gazette on 23 November 2024

Key Points:

 Establish criteria and methods for sending savings, contributions and additional money to the Employee Welfare Fund to ensure that the operation of the Employee Welfare Fund is efficient.

- 5. Regulations of the Employee Welfare Fund Committee on allowing employees in businesses not covered by the Labor Protection Act B.E. 2541 to apply for membership in the Employee Welfare Fund B.E. 2567(2024)
 - Announcement in the Royal Gazette on 23 November 2024

Key Points:

- Designate an Employee Welfare Fund that has regulations to support employees in businesses that are not under the control of the Labor Protection Act B.E. 2541 (1998) you can apply to become a member of the Employee Welfare Fund.
- Regulations of the Employee Welfare Fund Committee on the criteria and methods for evaluating savings and contributions that employers must submit to the Employee Welfare Fund, B.E. 2567 (2024)
 - Announcement in the Royal Gazette on 23 November 2024

Key Points:

- Set criteria and methods for evaluating savings and the contributions that the employer must submit to the Employee Welfare Fund for operating efficiently.
- 7. Announcement of the Department of Labor Protection and Welfare on the form of the letter specifying persons who will receive money from the Employee Welfare Fund in the event of an employee's death.
 - Announcement in the Royal Gazette on 23 November 2024

Key Points:

- Specify the form of the letter specifying the person who will receive money from the Employee Welfare Fund in the event of the employee's passing away.
- 8. Announcement of the Employee Welfare Fund Committee on the criteria and methods for submitting requests for changes or amendments to the employee list form and issuing certificates showing registration as members of the Employee Welfare Fund to employers, B.E. 2567 (2024)
 - Announcement in the Royal Gazette on 23 November 2024

Key Points:

 Establish criteria and methods for submitting requests for changes or amendments to the employee list and issuing certificates of registration as members of the Employee Welfare Fund to employers in order to ensure efficient administration of the Employee Welfare Fund.

Savings and contributions to the Employee Welfare Fund

Duties of the employer

- Employers with 10 or more employees must have their employees' become members of the fund.
- Submit a list of employee names and other details (Skl.3 / Skl.3/1)
- Submit a form to change the list of employees and other details (Skl.3/2)

If the employer has submitted the form in accordance with the Social Security Act, it shall be considered that the employer has submitted the above form.

- Deduct 0.25% of employee wages to be transferred as savings.
- Pay a contribution of 0.25% of the employee's salary.

Duties of the Employee

- In the case of working with an employer with 10 or more employees, you must become a member of the fund.
- Pay a savings of 0.25% of the salary. The employer will deduct it from the salary and send it to the fund.
- Other duties
 - Notify your employer of any changes in facts.
 - Determine the persons entitled to receive the money (Skl.5)

The employees can apply for a member of the fund.

Exceptions that are not required for employees to become members of the fund

- Employers with less than 10 employees
- Employers who arrange for employees to be members of the provident fund (in the case that
 employees are not members of the provident fund, the employer has a duty to arrange for
 employees to become members of the employee welfare fund)
- Employers who provide welfare to employees in accordance with the Ministerial Regulations prescribing criteria and methods for providing welfare to employees in the event that employees leave their jobs or die, B.E. 2567
- Businesses that are exempted by law from applying Section 13 of the Employee Welfare Fund Such as businesses/fishing businesses, foundations, associations, household businesses that do not involve business operations, private schools for educational personnel only, etc.

Payment of employee welfare (savings, contributions and interest)

- In the case of an employee leaving
 - The employer terminates the employment (whether or not there has been a disciplinary offence)
 - Retire
 - Resign
 - Agree to terminate the employment contract
 - End of employment contract
- In the case of the death of an employee
 - To the person specified by the employee in the form specifying the person who will receive the money (SorKor.5)
 - Not specified or the specified person dies first, the inheritance will go to the children, wife, spouse, father, and mother who are still alive, each with an equal share.
 - If there is no such person, it will fall to the fund.

Benefits of the fund

- Benefits to employees
 - Raise the standard of employee protection
 - Promote savings for employees
 - Strengthen morale at work
 - Alleviate the suffering of employees and increase social security.
- Benefits to employers
 - Shows a good image of the employer.
 - Build good relationships within the organization.
 - Motivate employees to work with employers in the long term.

- Business establishments with 10 or more employees
 - 138,480 SorPorKor locations
 - 9,010,347 employees (as of 23 November 2024)
- Business establishments that have a provident fund
 - 23,651 SorPorKor locations
 - Employees 2,944,818 people (data as of 9 November 2024)

Applicable to

- SorPorKor 114,829 places (22.44%)
- 6,065,529 employees (58.20%)