

# Personal tax



## Social security

26 June 2021

In order to alleviate the burden of employers and insured persons from the impact of the new wave of the COVID-19 pandemic, the Ministry of Labour has issued a number of ministerial regulations during 2021 reducing the contributions to the Social Security Fund for employers and insured persons as follows:

Month	Contribution rate for employee	Contribution rate for employer
January 2021	3% (Maximum Baht 450 per month)	3% (Maximum Baht 450 per month)
February and March 2021	0.5% (Maximum Baht 75 per month)	3% (Maximum Baht 450 per month)
June, July and August 2021	2.5% (Maximum Baht 375 per month)	2.5% (Maximum Baht 375 per month)
April, May and from September 2021 onwards	5.0% (Maximum Baht 750 per month)	5.0% (Maximum Baht 750 per month)

For self-insured persons, the monthly contribution rate has also been reduced as follows:

Month	Contribution rate
January 2021	Baht 278 per month
February and March 2021	Baht 38 per month
June, July and August 2021	Baht 216 per month
April, May and from September 2021 onwards	Baht 432 per month