



PwC Thailand Legal Alert

#01/2026

**Employee Welfare Fund contributions:
effective date and rate period changes**



Employee Welfare Fund contributions: effective date and rate period changes

The following alert may be of interest to:

All clients

In brief

Further to our Legal Alert 01/2025 on the Employee Welfare Fund (EWF), there has been a change to the effective date for collecting employee and employer contributions under the EWF.

The EWF is a government-mandated fund introduced to improve employees' welfare benefits and financial security. Under the latest update, the start date for collecting both employee and employer contributions has been postponed from 1 October 2025 to 1 October 2026. The application period for the contribution rates has also been adjusted, with further details set out below.

In detail

Effective date: 1 October 2026

As noted in our Legal Alert 01/2025, the EWF is an important step in strengthening employee welfare protection and financial security in Thailand. Under the latest update, the start date for collecting employee and employer contributions has been deferred by one year—from 1 October 2025 to 1 October 2026.



Contribution rates

- From 1 October 2026 to 30 September 2031, the contribution rate for both employers and employees will be 0.25% of the employee's wages.
- From 1 October 2031, the contribution rate will increase to 0.5%.

Key considerations

This update to our Legal Alert 01/2026 sets out the following key changes:

- The start date for collecting employee and employer contributions has moved from 1 October 2025 to 1 October 2026.
- The 0.25% contribution rate for both employers and employees, originally applicable from 1 October 2025 to 30 September 2030, will now apply from 1 October 2026 to 30 September 2031.
- The increase to 0.5% has been postponed from 1 October 2030 to 1 October 2031.



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