

# Thailand Announces Social Security Assistance for Second Wave of COVID-19

Due to the resurgence of the COVID-19 pandemic in Thailand since December, 2020, Thailand's Ministry of Labor recently published two regulations under the Social Security Act (SSA) in the *Government Gazette*:

- The Regulation on Entitlement to Compensatory Benefits in the Event of Unemployment Due to Force Majeure from the Pandemic of Dangerous Communicable Disease Under Relevant Law Relating to Communicable Diseases B.E. 2563 (2020) (the **Force Majeure Regulation**); and
- The Regulation on Determination of the Amount of Contributions to the Social Security Funds B.E. 2563 (2020) (the **SSF Contribution Regulation**).

Details of the two regulations are provided below.

## The Force Majeure Regulation

This regulation is similar to a [previous regulation from April, 2020](#), during the first wave of the pandemic, stating that the definition of *force majeure* under the Social Security Act B.E. 2533 (1990) (the SSA) includes hazards from pandemics of dangerous communicable diseases (including COVID-19). This definition therefore affords protection to insured persons (i.e., employees) in the event that the COVID-19 pandemic results in their being unable to work, or their employers being unable to operate their business normally.

This regulation allows the Social Security Office (SSO) to pay compensation to employees who:

- are insured persons who qualify to receive compensatory benefit in case of unemployment in accordance with the SSA;
- have to cease working temporarily during the period from December 19, 2020 onwards; and
- do not receive wages from their employer during the temporary cessation.

This applies only if the circumstances above result from the following *force majeure* events related to hazards from COVID-19 (or other pandemics of dangerous communicable diseases that affect the public under the Communicable Diseases Act B.E. 2558 (2015)):

- The employee cannot work, or the employer does not allow the employee to work, because of quarantine or to comply with a COVID-19 preventative measure; or,
- The employee cannot work because the employer temporarily ceases operations, wholly or partially, due to a government order to close the premises temporarily under the Communicable Diseases Act preventing the business from operating as normal.

The affected employee will be entitled to compensation at a rate of 50% of their daily wages during the quarantine period, period of compliance with a COVID-19 preventative measure, or period of temporary premises closure, for not more than 90 days. The payment will be calculated based on daily wages in accordance with section 57 paragraph 1 of the SSA, but will be paid monthly.

The SSO will cease payment of the compensation if the employee resigns or is terminated by an employer, or the employment contract expires. In addition, the employer is obligated to issue a certificate letter to request compensation in the event of unemployment resulting from *force majeure*. The certificate must be in accordance with a form letter prescribed in the regulation, can be made and sent electronically, and must be retained by the employer as evidence.

### The SSF Contribution Regulation

This regulation reduces the rate of mandatory Social Security Fund contributions under section 33 of the SSA effective from January 1, 2021 to March 31, 2021. Contribution rates are calculated as a percentage of each employees' monthly wages, based on a minimum monthly wage of THB 1,650 and a maximum monthly wage of THB 15,000. The reduced rates are as follows:

Category of Contributions	Government	Employer	Insured person (employees)
For compensatory benefit in case of suffering danger or sickness, disability, death, or childbirth	1.05%	1.05%	1.05%
For compensatory benefit in case of old-age and child allowance	1.45%	1.85%	1.85%
For compensatory benefit in case of unemployment	0.25%	0.1%	0.1%
<b>Total Contributions</b>	<b>2.75%</b>	<b>3.0%</b>	<b>3.0%</b>

The rates of mandatory Social Security Fund contributions under section 33 of the SSA effective from April 1, 2021 onward, are as follows:

Category of Contributions	Government	Employer	Insured person (employees)
For compensatory benefit in case of suffering danger or sickness, disability, death, or childbirth	1.5%	1.5%	1.5%
For compensatory benefit in case of old-age and child allowance	1%	3%	3%
For compensatory benefit in case of unemployment	0.25%	0.5%	0.5%
<b>Total Contributions</b>	<b>2.75%</b>	<b>5.0%</b>	<b>5.0%</b>

Therefore, based on the minimum and maximum wages allowed for calculation, from January 1 to March 31, 2021, the contributions would range from THB 49.5 to THB 450 per month for both the employer and the employees. From April 1, 2021 onwards, this will increase to THB 82.5 to THB 750.

For more information on this issue, or any other aspect of labor law in Thailand, please contact Chusert Supasitthumrong on [chusert.s@tilleke.com](mailto:chusert.s@tilleke.com).

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