



## Issue 73 April 2020: COVID-19 Relief Measures - guidelines for social security relief measures released

The Ministry of Labour has released the Notifications of the Ministry of Labour to provide guidelines for the previously announced COVID-19 relief measures on the reduction of social security contribution rates and the extension of social security form submission and contribution remittance.

According to Notifications, the compulsory social security contribution rates of the employers and insured persons (employees) under Section 33 of the Social Security Act 1990 are reduced for the three-month salary cycles from March to May 2020. The reduced rates will apply to each employee's monthly salary but not exceeding the maximum salary of Baht 15,000 per employee per month. A summary of the reduction are as follows:

Contributor	Eligible month	Normal rate	Reduced rate
Employer	March, April and May 2020	5%	4%
Insured person (employee)		5%	1%

If the contributions are over-remitted, the employers or insured persons can request a refund from the related Social Security Office.

The Ministry of Labour has also announced the extension of deadlines for employers to submit compulsory social security forms and remit contributions to the Social Security Office. Effective from 16 April 2020, the submission deadlines are extended as summarized below.

Eligible month	Normal deadline	Extended deadline
March	15 April 2020	15 July 2020
April	15 May 2020	15 August 2020
May	15 June 2020	15 September 2020

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