

Tax News Flash

KPMG in Thailand



Issue 157: January 2026

New ministerial regulation increases Thai Social Security wage ceiling under Section 33, effective from 2026

The Ministry of Labor has issued a new ministerial regulation which prescribes adjustments to the maximum wage ceiling for calculating Social Security Fund contributions for insured employees under Section 33 of the Social Security Act B.E. 2533.

Key highlights

Effective date

This regulation will be effective from 1 January 2026 onwards.

Maximum wage base adjustment

Increases to the maximum wage base used for calculating Social Security Fund contributions will be implemented in three phases as follows:

| Phase | Period | Monthly wage ceiling | Maximum monthly contribution | THB |
|---------|-----------------------------------|----------------------|------------------------------|-----|
| Phase 1 | 1 January 2026 – 31 December 2028 | 17,500 | 875 | |
| Phase 2 | 1 January 2029 – 31 December 2031 | 20,000 | 1,000 | |
| Phase 3 | From 1 January 2032 onwards | 23,000 | 1,150 | |

KPMG's observations

The phased increase in the monthly wage ceiling and corresponding maximum monthly contribution will have implications for both employees and employers. The table below provides a comparison of the wage ceiling and the maximum monthly contributions, for both employers and employees, before and after the changes take effect:

| Period | Monthly wage ceiling | Max. monthly contribution - Employer | Max. monthly contribution - Employee | Total max. monthly contribution | THB |
|-----------------------|----------------------|--------------------------------------|--------------------------------------|---------------------------------|-----|
| Before 2026 (current) | 15,000 | 750 | 750 | 1,500 | |
| 2026–2028 | 17,500 | 875 | 875 | 1,750 | |
| 2029–2031 | 20,000 | 1,000 | 1,000 | 2,000 | |
| From 2032 onwards | 23,000 | 1,150 | 1,150 | 2,300 | |

Employers and HR departments should review and, from the effective date, comply with the new regulation by adjusting the wage bases used for calculating Social Security Fund contributions.

Employers are also advised to review their payroll processes and budgets to enable compliance and prepare for the increased costs, while employees should be aware of the changes to their monthly deductions.

Please feel free to contact us if you have any questions or require any assistance.

Key Contacts

[Abhisit Pinmaneekul](#)

Head of Tax
KPMG in Thailand

[Panisa Srihera](#)

Partner

Global Compliance Management Services (GCMS)

[Darika Soponawat](#)

Partner

[Nipawan Passarapark](#)

Partner

[Matthew Evan Jeamjit](#)

Director

[Pornpimol Trisrisak](#)

Director

[Suparee Jongsirirat](#)

Director

[Teeraporn Koosawan](#)

Director

[Visuth Apiraks](#)

Director

Global Mobility Services (GMS)

[Panisa Srihera](#)

Partner

[Ito Susumu](#)

Director

[Tanitha Cha-Um](#)

Director

International Tax / M&A Services

[John Andes](#)

Partner

[Tatiana Bespalova](#)

Partner

[Thanita Pubordeepong](#)

Partner

[Janejai Chavanavesh](#)

Partner

[Supanich Taweesuksirianan](#)

Director

Transfer Pricing Services

[Abhisit Pinmaneekul](#)

Partner

[Burin Yenthanakorn](#)

Partner

[Chollatip Santitorn](#)

Partner

[Akira Soraja](#)

Director

[Kanazawa Manabu](#)

Director

[Ruji Brepson](#)

Director

[Nattaphon Dejchanchaiyut](#)

Director

Trade & Customs Services

[Sophon Dulyarassamee](#)

Director

Subscribe to more publications from KPMG

kpmg.com/th

[Privacy](#) | [Legal](#)



If you wish to unsubscribe from this invitation or from all KPMG communications, please click [here](#). If you wish to subscribe to other KPMG communications, please click [here](#). In the event that we do not hear from you, we shall consider this as an indication of your consent for us to send you regular newsletter updates, process, and retain your personal information in our mailing list.

This e-mail was sent by KPMG Phoomchai Tax Ltd., Empire Tower, 49th Floor, 1 South Sathorn Road, Yannawa, Sathorn, Bangkok 10120. Tel: +66 2 677 2000. Tel: +66 2 677 2000. For enquiries, please click [here](#).

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2026 KPMG Phoomchai Tax Ltd., a Thai limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.