



国債利回り低下に伴う退職給付債務への影響

タイ中央銀行は2019年11月6日の金融政策委員会で、政策金利を従来の年1.5%から0.25%下げ、1.25%にすると決定しました。それに伴い、タイ国債市場協会(タイBMA)におけるタイ国債の利回りも低下しています。

以下、タイBMAのホームページにてタイ国債の利回り推移を確認することが可能です。

<http://www.thaibma.or.th/EN/Market/YieldCurve/Government.aspx>

上記タイ国債利回りは、会計上タイ国内企業の退職給付債務金額を計算する際の割引率に使用されていることが多く、今期末の退職給付債務計算に影響を与える可能性があります。必要に応じて年金数理人や会計士と協議することが望まれます。

Impact on Employee Benefit Obligations due to yield rate of government bond decrease

On November 6, 2019, the Bank of Thailand's Monetary Policy Committee (MPC) voted to cut the policy interest rate to a record low of 1.25%. Consequently, yield rate of long term government bond in Thailand from the Thai Bond Market Association (Thai BMA) as of December 11, 2019 was decreased. We can find yield rate movement from website of Thai BMA.

<http://www.thaibma.or.th/EN/Market/YieldCurve/Government.aspx>

The Thai government bond yield is normally used for accounting purposes as a discount rate when calculating Employee Benefit Obligations of Thai companies, so it may affect the calculation at the end of this fiscal year. It is advisable to consult with the actuary and accountant as needed.

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Deloitte Touche Tohmatsu Jaiyos Co., Ltd.

AIA Sathorn Tower, 23rd - 27th Floor, 11/1 South Sathorn Road, Yannawa, Sathorn, Bangkok, 10120, Thailand

Tel: +66 (0) 2034 0000  | Fax: +66 (0) 2034 0100 

jsg_th@deloitte.com | www.deloitte.com/th

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