



## Legal Alert

### REDUCTION ON THE CONTRIBUTION RATE TO THE SOCIAL SECURITY FUND

With the continuous spread of Coronavirus disease 2019 (“**COVID-19**”), the economy overall is widely impacted, including the insured person under the Social Security Act 1990. Accordingly, on 24 June 2021, a Royal Decree on the Criteria and Rate of Contribution, Types of Benefit, and Rules and Conditions of the Right to Receive Compensation of the Insured Person (No.3) 2021, by virtue of the Social Security Act B.E. 2533 (A.D. 1990) (“**SSA**”) and as amended, was published in the Government Gazette to reduce the contribution rate to the social security fund for a period of 6 months to help the insured person, who has suffered from COVID-19 outbreak (“**Royal Decree**”) which came into effect on 25 June 2021.

This applies to “insured person” who is *not an employee* and has applied to become an insured person under the SSA. In this case, the contributions will be made by such insured person and the government, at the rate prescribed by the Ministerial Regulation issued under the SSA, and as such, will allow such insured person to be entitled to benefits under the SSA.

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By virtue of this Royal Decree, Section 6, Section 7 and Section 8 of the Royal Decree on the Criteria and Rate of Contribution, Types of Benefit, and Rules and Conditions of the Right to Receive Compensation of the Insured Person 2018 have been repealed and replaced by the following:

**Section 6** The insured person who pays contributions to the social security fund has to right to receive compensation in the event of experiencing harm or illness, compensation in case of disability and compensation in case of death if the insured person pays contributions to the social security fund at the following rate:

- (1) THB 42 per month, from 1 August 2021 to 31 January 2022
- (2) THB 70 per month, from 1 February 2022 onward

**Section 7** The insured person who pays contributions to the social security fund has to right to receive compensation in the event of experiencing harm or illness, compensation in case of disability, compensation in case of death and compensation in case of senility if the insured person pays contributions to the social security fund at the following rate:

- (1) THB 60 per month, from 1 August 2021 to 31 January 2022
- (2) THB 100 per month, from 1 February 2022 onward

**Section 8** The insured person who pays contributions to the social security fund has to right to receive compensation in the event of experiencing harm or illness, compensation in case of disability, compensation in case of death, compensation in case of senility and benefit for child support if the insured person pays contributions to the social security fund at the following rate:

- (1) THB 180 per month, from 1 August 2021 to 31 January 2022
- (2) THB 300 per month, from 1 February 2022 onward

### DELOITTE'S OBSERVATION

These amendments regarding the reduction on the contribution rate to the social security fund will greatly aid those who have financially suffered from the COVID-19 outbreak, while still receiving the same benefits and compensations.

Moreover, as this Royal Decree applies to the insured person who is not an employee and is already part of the Social Security Fund, this allows such insured person (e.g., freelancers) to receive the benefits provided by the government at a cost-effective rate, if they chose to continue to contribute and be part of the Social Security Fund.

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