

## Client Alert

January 2021

### Latest Financial Relief Measures for Employers and Employees Announced in Response to the Current COVID-19 Outbreak

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As Thailand is currently facing a fresh wave of the COVID-19 outbreak, employers and employees are likely to be financially affected, following the government-imposed preventive measures to control the infections. One of the mandatory measures includes the temporary closure of certain businesses. Thus, to help alleviate the impact of such measure on the employers and the employees who are affected by this latest round of COVID-19 outbreak, two Ministerial Regulations with the new financial relief measures were issued on 30 December 2020 by the Ministry of Labour as follows:

- **Employees Relief Measures - Effective from 19 December 2020 onwards,** employees who are unpaid due to measures to control the COVID-19 outbreak (i.e. due to the temporary closure of the business ordered by the government or being quarantined or monitored for COVID-19) and have made contributions to the Social Security Fund for at least six months will receive 50% of their wage, capped at THB 7,500 per month, for up to 90 days.

According to the Social Security Office, employees can apply for the compensation from 4 January 2021 onwards by filling in the form (i.e. SorPorSor.2-01/7 Form) and then sending the completed form to their employers. The employers must then proceed to submit the employees' information as detailed in the form, and other relevant documents (e.g. letter confirming the temporary closure of business ordered by the government) via the e-Service system on the Social Security Office's website.

Subsequently, the employers must collect the form and then submit it to the local Social Security Office where their business is located via postal mail with return receipt within 3 working days from the completion date of the submission via e-Service system.

- **Employers and Employees Relief Measures - Effective from 1 January 2021 onwards,** the monthly contribution rates of the employers and the employees to the Social Security Fund will be reduced from 5% to 3% of wage applicable for the period between 1 January 2021 and 31 March 2021 (i.e. three months).

The above measures are the initial relief measures currently available to the employers and the employees who are registered with the Social Security Fund. If the COVID-19 outbreak continues to escalate rapidly and significantly, it is possible that the government may introduce additional relief measures to help further alleviate the impact to businesses. We will keep you posted on any further developments.