

## Abstract

The study on “Motivation of employers to comply with the Social Security System : case study of the employers who receive services at the Social Security Office Area 1” aims to study internal and external motivations including opinions of the employers towards compliance to the Social Security Act. The samples was 248 employers receiving services at the Social Security Area 1. Questionnaires were used to collect data. Statistical techniques used in data analysis were percentage, means, standard deviation, T-test and F-test and the significant level was 0.05 conclude like this

Most of the samples are female, age 30-39 years with bachelor education, holding the status of authorized person. Type of business belongs to service sector. Business performance can make profit continually. They are in the enterprises with 1-9 employees. The internal motivations to comply with the Act in order to response with the society such as registration to the social security fund, contribution payment, approval to submit benefit claims as a whole are in the medium level. The internal motivations in part of kind, tenderness and generosity to employees are in the high level. The external motivations to comply with the Act in part of the enforcement for registration, contribution payment and penalty provision in case of non-compliance are in the medium level. The external incentives to comply with contribution rate consisting of total contribution, contribution for each benefit and wage ceiling for calculation of contribution payment are in the medium level. The external motivations to comply with benefits for each benefit, qualifying conditions and benefits change are in the medium level. Means of opinions towards encouraging employer to join the social security system through tax reduction method are at the highest level.

It was recommended that the Social Security Office should create internal motivations especially humanity in part of kind and generosity to employees and be responsible with the society. The SSO should build up external motivations by reduce contribution rate for more registration ,give special right tax for employees continually and should increase benefit according to the fund status.