

## Education Allowance Introduced by the Social Security Board

The Social Security Board (“SSB”) has introduced a new education allowance aimed at supporting employees’ children from primary school through university.

On 16 May 2025, the SSB issued Notification No. 1/2025 introducing an education allowance for children of employees who are officially registered under the social security program and who have made contributions for at least 36 months.

The allowance is calculated based on a maximum monthly wage of MMK 300,000 and varies depending on the level of education, as outlined below:

Education Level	Allowance per Child	% of Employee’s Salary (based on MMK 300,000)
Primary	MMK 30,000	10%
Middle School	MMK 45,000	15%
High School	MMK 60,000	20%
University	MMK 75,000	25%

### Application Process

Employees wishing to apply for the education allowance must submit an application through their employer to the relevant township social security office within three months from the start of the academic year (the “Application Period”). It should be noted that the Application Period corresponds to the academic year, not to the date of notification, contrary to some media reports suggesting a three-month window from the notification date.

### Extension of Application Period

On 16 August 2025, the SSB issued Notification No. 2/2025, granting a one-month extension for employees who were unable to submit their applications within the original timeframe. However, it remains uncertain whether this extension is intended only for the current academic year.

### Practical Implications

Based on the notifications, employees who miss the Application Period may still be able to reapply in the next academic year. Employers should also ensure that employees are informed of the deadlines and support them in preparing timely applications.

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