KPMG

Taxation of international executives: Thailand

August 2026

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01
Overview and Introduction

1 Overview and Introduction

Thailand imposes personal income tax on Thai-sourced income derived by both residents and non-residents, regardless of whether such income is paid in or outside Thailand, unless an income tax exemption is available under an applicable tax treaty.

Income derived from a duty, position, employment, or office performed in Thailand; from a business or an employer's business carried on in Thailand; or from property located in Thailand, is regarded as Thai-sourced income.

An individual, whether resident or non-resident, who derives assessable income from employment performed in Thailand is subject to personal income tax on the full amount attributable to such employment in Thailand.

The maximum personal income tax rate applicable to both residents and non-residents is 35 percent, unless the individual qualifies for a preferential tax rate.

The official currency of Thailand is the Thai Baht (THB).

For purposes of this publication, the host country or territory refers to the country or territory to which the employee is assigned. The home country or territory refers to the country or territory where the assignee ordinarily resides when not on assignment.

The Thai Revenue Department issued Departmental Instruction No. Por. 161/2566 ("DI No. 161/2566"), under which foreign-sourced income derived or received from 1 January 2024 onwards may be subject to Thai personal income tax if the following conditions are met:

I. The individual derives or receives the foreign-sourced income in a year in which the individual is a Thai tax resident; and

II. The individual brings or transfers the foreign-sourced income into Thailand in any calendar year.

An individual's liability to Thai personal income tax is determined by reference to the individual's tax residence status and the source of the income derived.

02
Income tax

2 Income Tax

The income tax information set out below has been prepared by KPMG Phoomchai Tax Ltd., a Thai limited company and a member firm of KPMG International Cooperative ("KPMG International"), a Swiss entity, based on the Thai Revenue Code and guidance published by the Revenue Department of Thailand in Thai and in English.

2.1 Tax Returns and Compliance

When are tax returns due? That is, what is the tax return due date?

Individual income tax returns are due by 31 March following the end of the tax year for paper-based filing, or by 8 April for electronic filing.

What is the tax year-end?

31 December.

What are the compliance requirements for tax returns in Thailand? Residents

For employment income, Thailand operates a withholding tax system under which the employer is required to deduct income tax from the employee's salary or wages before payment is made. Employers are responsible for submitting monthly withholding tax returns via electronic filing to the Revenue Department within the first 15 days of the month following the month in which the payment was made. Any tax due must be paid at the time of filing. Withholding tax on employment income is generally calculated on the basis that employment income is paid throughout the tax year. The annual tax liability is determined by applying the applicable progressive tax rates, and the resulting amount is apportioned over the relevant payroll periods to determine the amount of tax to be withheld.

Non-residents

The same withholding and compliance requirements generally apply to employment income derived by non-residents.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Thailand?

Residents

Personal income tax is calculated by applying the progressive tax rate schedule to taxable income as set out below.

Income tax table for 2026

Taxable income bracket	Tax rate	Tax on income in bracket	Cumulative tax
THB 0 – 150,000	0%	0	0
THB 150,001 – 300,000	5%	7,500	7,500
THB 300,001 – 500,000	10%	20,000	27,500
THB 500,001 – 750,000	15%	37,500	65,000
THB 750,001 – 1,000,000	20%	50,000	115,000
THB 1,000,001 – 2,000,000	25%	250,000	365,000
THB 2,000,001 – 5,000,000	30%	900,000	1,265,000
Over THB 5,000,000	35%	35% on excess	1,265,000 + 35% on excess

Non-residents

Employment income derived by non-residents is subject to Thai personal income tax at the same progressive tax rates applicable to Thai tax residents.

A non-resident taxpayer is generally entitled to claim the personal allowance only. Spouse and child allowances are generally available only to Thai tax residents, or to non-residents whose spouse and children are Thai tax residents in the relevant tax year.

Non-residents may be subject to Thai tax at 15 percent on the gross amount of certain categories of income other than employment income.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Thailand?

An individual is regarded as a Thai tax resident if the individual is present in Thailand for an aggregate period of 180 days or more in any tax year.

Is there a de minimis day-count rule for determining the start or end date of Thai tax residence? For example, may a taxpayer return to the host country or territory for more than 10 days after the assignment has ended and the taxpayer has repatriated?

No. There is no prescribed de minimis day-count rule for determining the commencement or termination of Thai tax residence. Thai tax residence is determined by reference to the individual's aggregate number of days present in Thailand during the relevant tax year.

What if the assignee enters the country/territory before their assignment begins?

Provided that the assignee has not commenced employment duties or performed work in Thailand, there should generally be no Thai tax or immigration implications arising solely from entering Thailand before the assignment begins.

2.4 Termination of residence

Are there any tax compliance requirements when leaving Thailand?

Tax returns must be filed where required. The principal special requirement upon termination of residence is that an individual may be required to obtain a tax clearance certificate in the following circumstances:

- foreign nationals who are liable to pay or remit tax that is due or overdue at the time of departure;
- foreign nationals who are liable to pay tax on behalf of foreign companies carrying on business in Thailand; and
- foreign nationals who derive income from performing as public entertainers in Thailand.

What are the Thai tax and immigration implications if the assignee returns to Thailand for a short visit after Thai tax residence has terminated?

Provided that the assignee no longer performs employment duties or other work in Thailand, there should generally be no Thai tax or immigration implications arising solely from a subsequent short visit to Thailand for travelling purpose after the assignee's Thai tax residence has terminated.

Communication between immigration and taxation authorities

Do the immigration authorities in Thailand provide information to the local taxation authorities regarding when a person enters or leaves Thailand?

No. However, entry and departure information can be requested by individuals from the immigration authorities for tax-related matters.

Filing requirements

Will an assignee have a filing requirement in the host country/territory after they leave the country/territory and repatriate?

A departure tax return is not required in Thailand before leaving the country or territory. However, a tax return for the year of departure must still be filed under the normal filing process where the individual has income that is taxable in Thailand. The tax return must be filed after the end of the tax year and by 31 March of the following year for paper-based filing, or by 8 April for electronic filing.

2.5 Economic employer approach

Do the taxation authorities in Thailand adopt the economic employer approach1 to interpreting Article 15 of the Organization for Economic Co-operation and Development (OECD) treaty? If no, are the taxation authorities in Thailand considering the adoption of this interpretation of economic employer in the future?

Yes. KPMG in Thailand notes that, although the Thai tax authorities may not expressly refer to the term "economic employer," they generally consider the substance of the employment arrangement. Where an assignee performs duties for a Thai entity during the assignment period, and the Thai entity bears or reimburses the assignee's remuneration costs or sponsors the relevant work permit and visa, the Thai entity may be regarded as the payer of income and, in substance, the employer. In such circumstances, treaty protection may not be available.

De minimus number of days

Are there a de minimus number of days2 before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

No. There is no prescribed de minimis threshold for applying the economic employer approach.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

As a general rule, all forms of remuneration and benefits received by an employee in respect of services rendered constitute taxable income, regardless of where the remuneration or benefits are paid. Examples include the following:

- share option gains and cost-of-living allowances;
- accommodation allowances or employer-provided accommodation;
- unsubstantiated moving expenses and home-leave payments;
- children's education allowances and reimbursed tax liabilities;
- employer-paid income tax and employer-provided benefits;
- domestic assistance and subsidized or interest-free loans; and
- other remuneration and benefits connected with Thai employment.

Intra-group statutory directors

Will a non-resident of Thailand who, as part of their employment within a group company, is also appointed as a statutory director (i.e., member of the Board of Directors in a group company situated in Thailand) trigger a personal tax liability in Thailand, even though no separate director's fee/remuneration is paid for their duties as a board member?

No, provided that no separate director's fee or other remuneration is paid or received in respect of the individual's duties as a member of the Board of Directors.

Will the taxation be triggered irrespective of whether or not the board member is physically present at

the board meetings in Thailand?

No, provided that no separate director's fee or other remuneration is paid or received in respect of the individual's duties as a member of the Board of Directors, irrespective of whether the individual is physically present at board meetings in Thailand.

Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Thailand (i.e., as a general management fee where the duties rendered as a board member is included)?

The position would depend on whether the general management fee includes any separately identifiable director's fee or remuneration attributable to the individual's duties as a member of the Board of Directors.

In the case that a tax liability is triggered, how will the taxable income be determined?

Where Thai tax liability is triggered, the taxable income would generally be determined by reference to the amount received by the individual, or the portion of the individual's remuneration that is attributable to Board of Directors duties and recharged to Thailand.

2.7 Tax-exempt income

Are there any areas of income that are exempt from taxation in Thailand? If so, please provide a general definition of these areas.

Medical expenses

Medical expenses paid by an employer for an employee and the employee's dependents may be exempt from Thai personal income tax, provided that the medical treatment takes place in Thailand. Medical expenses paid for an employee only may also be exempt where the treatment takes place outside Thailand while the employee is temporarily working outside Thailand.

Moving expenses

Substantiated actual moving expenses may be exempt from Thai personal income tax where the expenses relate to the employee's initial relocation to Thailand to commence Thai employment, or to the employee's return relocation upon termination of the Thai employment.

2.8 Expatriate concessions

Are there any concessions made for expatriates in Thailand?

Qualified expatriates who work for, and receive employment income from, a Thai entity that has been approved as an International Business Centre (IBC) may be eligible for a flat Thai personal income tax rate of 15 percent. To qualify for this incentive, the expatriate must generally be present in Thailand for at least 180 days in the relevant tax year, except in the first and last tax years, and must receive monthly income of at least THB 200,000 or annual income of at least THB 2,400,000.

A flat Thai personal income tax rate of 17 percent may apply to qualifying highly skilled professionals who hold a Long-Term Resident ("LTR") visa, subject to the applicable conditions being satisfied.

A flat Thai personal income tax rate of 17 percent may also apply to qualifying skilled Thai professionals employed by companies or juristic partnerships operating in targeted industries under Royal Decree No. 793 B.E. 2568 (2025). The reduced rate applies from 25 March 2025, being the effective date of the Royal Decree, through 31 December 2029, subject to the prescribed conditions being satisfied.

2.9 Salary earned from working abroad

Is salary earned from working abroad taxed in Thailand? If so, how?

For Thai tax residents, salary derived from employment duties performed outside Thailand may not be subject

to Thai personal income tax, provided that the income is neither paid in nor remitted into Thailand and the related employment cost is not recharged to Thailand.

For non-residents, salary derived from employment duties performed outside Thailand should generally not be subject to Thai personal income tax, provided that the related employment cost is not recharged to Thailand.

2.10 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Thailand? If so, how?

Most types of capital gains are taxable as ordinary income. However, capital gains from the sale of shares listed on the Stock Exchange of Thailand, where the sale is made through a licensed broker, and gains from the sale of investment units in a mutual fund are exempt from Thai personal income tax.

Capital gains or investment income derived from sources outside Thailand should generally be regarded as foreign-sourced income and should not be subject to Thai tax unless such income is derived in the year the individual is Thai tax resident and is paid in, remitted, brought, or transferred into Thailand.

Dividends, interest, and rental income

In general, dividend, interest, and rental income derived from Thai sources by residents and non-residents are taxable in Thailand.

Interest earned on savings deposits with a bank in Thailand that are repayable on demand is exempt from Thai personal income tax where the total interest does not exceed THB 20,000 per year. Any amount exceeding this threshold is generally subject to tax at 15 percent.

A Thai tax resident may elect not to include dividend income that has been subject to 10 percent withholding tax in the annual tax return, provided that no dividend tax credit or refund is claimed in respect of that dividend income.

Interest, dividend, and rental income derived from sources outside Thailand should generally be regarded as foreign-sourced income. For Thai tax residents, such income may be taxable in Thailand to the extent it is paid in, remitted, brought, or transferred into Thailand. Foreign-sourced income derived or received by non-residents should generally not be subject to Thai tax.

Gains from stock option exercises

Residency status	Grant	Vest	Exercise
Resident	N	N	Y
Non-resident	N	N	Y/N

Foreign exchange gains and losses

Where income is paid or denominated in a foreign currency, the exchange rate prescribed by the Revenue Department should be used for Thai tax computation and payment purposes. Gains arising from actual currency exchange should generally not be taxable, and related exchange losses should generally not be deductible.

Principal residence gains and losses

Gains from the sale of a principal residence in Thailand are generally taxable as income of the individual, whereas losses from such sale are not deductible.

Capital losses

Capital losses are not deductible for Thai personal income tax purposes.

Personal use items

Gains from the sale of personal-use items are generally not taxable to the individual, provided that the sale is

not made for commercial purposes.

Gifts

With effect from 1 February 2016, certain gifts may be exempt from Thai personal income tax for the recipient, subject to the applicable statutory thresholds and conditions, including the following:

- Income derived from the transfer of ownership or possessory rights in immovable property without consideration by a parent to a legitimate, non-adopted child, to the extent the income does not exceed THB 20 million per tax year;
- Income derived from maintenance or gifts received from ascendants, descendants, or a spouse, to the extent the income does not exceed THB 20 million per tax year;
- Income derived from maintenance for moral purposes, or gifts received in a ceremony or on occasions in accordance with custom and tradition from persons other than ascendants, descendants, or a spouse, to the extent the income does not exceed THB 10 million per tax year; and
- Income from gifts received for religious, educational, or public purposes, subject to the rules and conditions prescribed under the relevant ministerial regulation.

Gifts with a net value exceeding the applicable exemption threshold are generally subject to Thai personal income tax at a flat rate of 5 percent.

2.11 Additional capital gains tax (CGT) issues and exceptions

Are there additional capital gains tax (CGT) issues in Thailand? If so, please discuss?

Not applicable.

Are there capital gains tax exceptions in Thailand? If so, please discuss?

Not applicable.

Pre-CGT assets

Not applicable.

Deemed disposal and acquisition

Not applicable.

2.12 General deductions from income

What are the general deductions from income allowed in Thailand?

A number of deductions are available to a resident depending upon the type of income and family status.

Deductible expenses

A taxpayer may deduct from their income either a standard amount or actual expenditures depending on the type of income involved. Standard deductible expense rates are as follows.

Income type	Standard deductible expense rates for 2026
Employment income – s.40(1) Income from hiring of services – s.40(2)	50 percent of assessable income, capped at THB 100,00
Goodwill, copyright, and other rights income – s.40(3)	Actual expenses or 50 percent of income, capped at THB 100,000
Interest, dividend, and cryptocurrency income – s.40(4)	No expense deduction allowed
Rental income – s.40(5)	10–30 percent of income or actual expenses

Income from liberal professions – s.40(6)	30 or 60 percent of income or actual expenses
Construction income – s.40(7)	60 percent of income or actual expenses
Income from business, commerce, agriculture, transportation, or other unspecified income	40 or 60 percent of income or actual expenses

The deduction of expenses in relation to rental income and income from liberal, professional, from contract work, from business, commerce or other income not specified may be made on an actual basis only if satisfactory evidence of the expenditures can be provided to the tax authority.

Taxpayers whose derive income from 5), 6), 7) and 8) above must file a mid-year tax return (PND.94) by 30 September in respect of income derived during the first half of the tax year to 30 June (unless the income is less than the filing threshold). Tax paid at the time of the mid-year filing is creditable against the annual tax liability.

Allowances

Thailand provides personal income tax deductions to help relieve taxpayers' tax burdens. However, the availability and extent of these deductions depend on specific conditions, including the individual's tax residency status.

2.13 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Thailand?

Tax paid by employer which requires tax to be computed on gross-up method (tax on tax).

2.14 Calculation of estimates/ prepayments/ withholding

How are estimates/prepayments/withholding of tax handled in Thailand? For example, Pay- As- You-Earn (PAYE), Pay-As-You-Go (PAYG), and so on.

Pay-as-you-go (PAYG) withholding

For employment income, the withholding tax will be imposed whereby the employer shall withhold tax every time it makes payment to employees and/or taxable benefits for employees.

PAYG Installments

Individual who earns certain non-employment income e.g., rental income or legal, engineer, architecture or accounting profession is required to pay tax on income earned for the first half-year.

When are estimates/prepayments/withholding of tax due in Thailand? For example: monthly, annually, both, and so on.

Withholding tax on employment income is due on monthly basis via electronic filing by the 15th day of the month following the month in which employment income is paid.

Tax on certain non-employment income received during the first half-year (January to June) is due at the end of September of the said tax year.

2.15 Relief for foreign taxes

Is there any Relief for Foreign Taxes in Thailand? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

Foreign tax cannot be taken as credit against Thai tax unless permitted under a double tax treaty.

2.16 General tax credits

What are the general tax credits that may be claimed in Thailand? Please list below.

There is a host of credits that may be claimed as relieves on taxpayers' annual tax liability, such as the following:

- tax withheld at source.
- dividend tax credit for the corporate income tax paid by a Thai incorporated company paying the dividend in respect of that portion of its profit out of which the dividend is paid. The dividend tax credit must be included as assessable income (in addition to the dividend income) for the purposes of the tax computation.

2.17 Sample tax calculation

The following sample tax calculation[1] assumes a married taxpayer who is resident in Thailand and has 2 children. The taxpayer's 3-year assignment commences on 1 January 2024 and ends on 31 December 2026. The taxpayer's base salary is USD 100,000 per year, and the calculation illustrates the tax position over the 3-year assignment period.

Compensation item	2024 USD	2025 USD	2026 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car	6,000	6,000	6,000
Moving expense reimbursement / repatriation	20,000	0	20,000
Home leave	0	5,000	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Exchange rate used for calculation: USD1.00 = THB31.00.

Other assumptions

- All earned income is attributable to local sources. Bonuses are paid at the end of each tax year.
- Interest income is not remitted to Thailand.
- The company car is used for business and private purposes and the cost for private used is USD6,000.
- The employee is deemed resident throughout the assignment.
- Tax treaties and totalization agreements are ignored for the purpose of this calculation. Moving expenses reimbursement is actual expenses incurred with supporting evidence. Spouse does not work and children study in Thailand.

[1] Sample calculation generated by KPMG Phoomchai Tax Ltd., a Thai limited company and a member firm of KPMG International Cooperative, based on the Thai Revenue Code, Revenue Department of Thailand.

Calculation of taxable income

Year-ended 31 March	2024 THB	2025 THB	2026 THB
Days in Thailand during year	**365**	**366**	**365**
Earned income subject to income tax			
Salary	3,100,000	3,100,000	3,100,000
Bonus	620,000	620,000	620,000
Cost-of-living allowance	310,000	310,000	310,000
Net housing allowance	372,000	372,000	372,000
Company car	186,000	186,000	186,000
Moving expense reimbursement	0	0	0
Home leave	0	155,000	0
Education allowance	93,000	93,000	93,000
Total earned income	4,681,000	4,836,000	4,681,000
Other income	0	0	0
Total income	4,681,000	4,836,000	4,681,000
Deductions	289,000	289,000	289,000
Total taxable income	4,392,000	4,547,000	4,392,000
Tax payable	1,082,600	1,129,100	1,082,600
Effective tax	23.13%	23.35%	23.13%

Calculation of tax liability

Year-ended 31 March	2024 THB	2025 THB	2026 THB
Taxable income as above	4,392,800	4,547,000	4,392,000
Thai tax thereon	1,082,600	1,129,100	1,082,600
Less:			
Foreign tax credits	0	0	0
Total Thai tax	1,082,600	1,129,100	1,082,600

03

Special considerations for short term assignments

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

None.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

None.

3.3 Taxable income

What income will be taxed during short-term assignments?

All income sources in Thailand.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short- term assignment in Thailand?

Protection under a tax treaty may be available provided that all conditions in the tax treaty are met.

04
Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Thailand? If so, what are the rates for employers and employees?

Employer and employee

The Social Security Act provides social security protection for insured employees in respect of certain events, including maternity, death, unemployment, non-work-related accidents or illnesses, and disability.

Employee contributions are withheld from wages by the employer and are generally deductible against the employee's assessable income. Employer and employee contributions must be remitted monthly to the Social Security Office. Failure to remit the required contributions may result in penalties.

The Ministry of Labor has issued a ministerial regulation increasing the maximum monthly wage ceiling for calculating Social Security Fund contributions for insured employees under Section 33 of the Social Security Act B.E. 2533. The new ceiling applies from 1 January 2026 and will be implemented in phases. The contribution rate remains 5 percent for both employer and employee, but the maximum monthly contribution will increase as the statutory wage ceiling increases, as summarized below.

Period	Monthly wage ceiling	Maximum employee contribution	Maximum employer contribution
2026–2028	THB 17,500	THB 875	THB 875
2029–2031	THB 20,000	THB 1,000	THB 1,000
From 2032 onwards	THB 23,000	THB 1,150	THB 1,150

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Thailand?

The gift and inheritance taxes in Thailand have been enforced in February 2016.

4.3 Real estate tax

Are there real estate taxes in Thailand?

In March 2019, the Thai government introduced the new Land and Building Tax Act B.E. 2562, which has been in effect since January 1, 2020 which obligates individuals, corporate entities, or any beneficiaries of land or buildings, to pay land and building tax. The tax will be applied to the following categories of property based on the governmental assessment value:

- Residential (including condominiums);
- Commercial;
- Agricultural; and
- Unused/vacant land.

The ceiling rate sets in different categories as followed:

Property Type	Top Tax Rate
Commercial (land or property used solely for commercial use and not agricultural or residential purposes)	1.20%
Unused or vacant land (property that is either left vacant or is not reasonably used)	1.20%
Residential (place of dwelling)	0.3%
Agricultural (used for agricultural purposes such as farming, aquaculture, animal domestication)	0.15%

There are exemption categories.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Thailand?

Thailand has VAT system. Self-employed individual may be subject to VAT if the income is VAT income and if the amount is over the threshold amount.

4.5 Unemployment tax

Are there unemployment taxes in Thailand?

Part of the social security tax.

4.6 Other taxes

Are there additional taxes in Thailand that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, and so on.

None.

4.7 Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g., foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

No.

05
Immigration

5 Immigration

Following is an overview of the concept of Thailand's immigration system for skilled labor.

(e.g., which steps are required, authorities involved, in-country and foreign consular processes, review/draft flow chart illustrating the process)

The foreign employees working in Thailand need to have a Non-Immigrant "B" visa ("Non-B visa") and a work permit to work legally.

Every Non-B visa and work permit must be sponsored by a company registered in Thailand. In the same way, their family members need to obtain a Non-Immigrant "O" visa as well.

Nowadays, foreign nationals from certain countries can apply and pay for their visa through the e-Visa website at www.thaievisa.go.th. After the e-Visa application has been approved, a confirmation e-mail will be sent to applicants. It is kindly advised to print a copy of the confirmation letter to present to airline and Thai Immigration officials to carry out checks when traveling to Thailand.

From January 1st, 2025, the Thai E-Visa system is available at ALL Thai embassies and consulates worldwide facilitating the visa application for those wishing to visit the Kingdom.

Upon arrival in Thailand, immigration officers at the airport checkpoint will grant a 90-day stay permit in their passports. The work permit application and visa extension must therefore be submitted and approved within this 90-day period.

There are two types of application and extension procedures:

- General work permit applications
- Special work permits:
  - Urgent work permit (WP.34): urgent and necessary activities in Thailand applicable for 15 days with an extension up to 15 days
  - Applications under promotional privileges, i.e. Board of Investment (BOI) or Industrial Estate Authority of Thailand (IEAT) or Petroleum Act.

General Work Permit Applications

Each Work Permit issued will require THB2 million of registered, paid-up capital, up to a maximum of 10 expatriate work permits per company (the ratio of employment 4Thais:1expat and local salary of assignee are required for the long-term visa renewal). However, this maximum can be relaxed in certain situations, for example:

- where the employer has paid income tax of not less than THB3 million in the previous year; or
- where the employer employs not less than 100 Thai employees.
- A foreign business operating in Thailand (Representative Office or Branch Office of a foreign company) must show the evidence of bringing foreign money into Thailand as the minimum capital required by the Foreign Business Law THB3 million per work permit (the ratio of employment 1Thai:1expat and local salary of assignee are required for the long-term visa renewal).
- In case the foreign employee is married to a Thai national, the above required registered capital needed to sponsor a work permit is 50% less which is 1 million THB. The applicant must hold a Non-Immigrant O visa (Thai Spouse) which is eligible for obtaining a work permit.

Special work permits

- **Urgent work permit**: The expatriate who is assigned to perform any work of an "essential and urgent nature" for a period of not exceeding 15 days, may engage in work only after a written notification on the prescribed form signed by the expatriate and endorsed by his employer has been submitted and accepted by the Director-General who then issues a proper receipt thereof.

- **Work permit under promotional privileges**: The expatriate seeking permission to work in Thailand under the Investment Promotion Law (BOI) or under certain other laws, i.e., Petroleum Act, Industrial Estate Act, will get approval for a period of 1 year or more depending on permission of each Authority.

Applying for a Visa Extension

Visa extension applications can be made either at the Immigration Bureau or, in cases where preferential rights apply, at The Thailand Investment and Expat Services Center (TIESC).

Rules and Obligations:

- The applicant must be in possession of a valid Non-B or IB visa
- The applicant must earn the minimum income prescribed by law and which varies according to nationality.
- It cannot be indicated in the audited financial statements of the employer company that the company is non-operational.
- The employer company must have an employment ratio of at least 4 Thai permanent staff to 1 expatriate, as evidenced by the monthly income tax return (PND1) and Social Security Fund contribution documentation. However, the following business shall be exempted from an employment ratio to be reduced to 1 Thai permanent staff per 1 expatriate: (1) International Trade Business (Representative Office), (2) Reginal Office, (3) Overseas Company (Branch Office)
- Thai staff must earn a minimum monthly salary, as evidenced by the monthly income tax return (PND1) and Social Security Fund contribution documentation.

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Thailand as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

Foreign national from certain countries to be granted with entry to the Kingdom as "Visa Exemption Scheme" for tourism purpose for up to 30 days.

The activities to be exempt from work permit including:

- organize or attend a meeting, conference; expression of opinion, a lecture, or present at a meeting, training, workshop, or seminar; to perform art and cultural activities; or to participate in sports competition or any activities to be prescribed by the Council of Ministers;
- establishing a business or investment, or who possess knowledge, ability or a high level of skill ("high level of skills"), which will be beneficial to Thailand's development, as prescribed by the Council of Ministers; and
- representative of a foreign juristic person licensed to operate business under the foreign business law.

KPMG NOTE

Foreign nationals who plan to conduct the listed activities are advised to strictly limit their activities during their visit.

Overview of visa exemptions for entry into Thailand: https://consular.mfa.go.th/

Describe (a) the regulatory framework for business travelers being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

For short-term work activities conducted for not longer than 15 days, the appropriate work authorization is the Urgent Work Permit ("UWP"). If the work cannot be completed within the said period of time, foreigner may apply for an extension of not exceeding 15 days by notifying the Registrar before the lapse of said period.

The Department of Employment had issued the Announcement regarding prescribing 17 types of work which are necessary and urgent under the UWP category, as follows:

1) Organizing and setting up conferences, trainings, seminars, exhibitions, or trade fairs,
2) Conducting special academic lectures
3) Aviation management
4) Occasionally internal audit
5) Follow-up and resolve technical issues
6) Quality control of products/goods or products/goods quality inspection
7) Inspection or improvement of production process
8) Machinery and electric generator equipment system inspection or maintenance
9) Machinery maintenance or installation
10) Electric train technician
11) Aircraft or aircraft equipment system technician
12) Consulting work on machinery maintenance or machinery control system
13) Machinery demonstration and testing
14) Movie filming and slide photographing
15) Recruitment of job seekers for overseas job placement
16) Technical skill testing for overseas job placement
17) Work promoted by government agencies; organizing mega events or international festivals, organizing international music festivals or concerts

Foreigners covered under this announcement are required to submit an application for the Urgent Work Permit to the Department of Employment within the start of the first working day and receiving approval within 1 working day.

KPMG NOTE

In practice, foreigners who intend to apply for Urgent Work Permit, a visa exemption, visa on arrival or tourist visa are acceptable. In other words, they do not need to hold a Non-B visa. However, we are aware of such visas are for tourist purposes which are not for intended purposes. Visa on arrival and tourist visa would likely be given with the stamp "Employment is prohibited" in the passport. If this is the case, such visa is not sufficient for urgent work permit application.

If foreigner's duty doesn't fall within the above activities, a work permit is required.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

Generally, the documents required by the Royal Thai Embassy or Thai Consulate are as follows:

For a Non-B Visa:

1. Photograph(s)
   - Taken with white background
   - Size 4x6 cm
   - Taken within the last 6 months
2. Biodata page of Passport
   - Valid for no less than 6 months
   - Having more than four bank pages is necessary

3. Financial evidence; bank statement for the last three months showing the applicant's name and ending balance of no less than 30,000 THB
4. Document indicating current location of applicant; air ticket, driving license, document verifying current residency of applicant.
5. Approval letter from the Department of Employment (WP32) or the cooperative letter of approval from the Board of Investment of Thailand (BOI)
6. Invitation letter from a company in Thailand
   - The letter must be typed in the company's letter head and signed by authorized person indicating applicant's detail, e.g. name, position, passport number, purpose and duration of stay in Thailand with a copy of ID card or passport of the signer. If the signer is not Thai national, signer's work permit is also required.
7. Various corporate documents of the employer company, such as the Certificate of Incorporation, Shareholder List, Company Affidavit, etc.
8. The consular officers may ask the sponsoring company in Thailand to fill out the WP.32 form and submit it to the Office of Foreign Workers Administration (Work Permit), Department of Employment or submit the application to the BOI / IEAT requesting for cooperative letter to support a Non-B visa . Once approved, the officers will issue an approval letter and each assignee has to submit the original approval letter together with the required documents to the embassy in order to apply for a Non-B visa.

For a Non-O Visa:

1. Photograph(s)
   - Taken with white background
   - Size 4x6 cm
   - Taken within the last 6 months
2. Biodata page of Passport
   - Valid for no less than 6 months
   - Having more than four blank pages is necessary
3. Marriage/Birth certificates

Please note: Consular officers reserve the right to ask for additional documents as deemed necessary.

Are there any visa waiver programs or specific visa categories for technical support staff on short- term assignments?

No. The foreign employees working in Thailand need to have a Non-Immigrant "B" visa ("Non-B visa") and a work permit to legally work.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Thailand? In this context outline whether a local employment contract is required for the specific permit type.

e-WorkPermit Card (replaces work permit blue booklet) and Digital work permit (for foreigners working for companies receiving BOI incentives) are a legal document that indicated a foreigner's position and a Thai company he/she is working with.

The required documents for obtaining the work permit are as follows:

From the Expatriate Employees:

1. Original passport and photocopy of the relevant pages of the passport with a Non-Immigrant visa "B"
2. Three recent 3x4 cm photographs with white background
3. Copy of academic/educational certificate (e.g., university degree, diploma or any certificate)

Please note: Certificates in languages beside English, must be translated into English and certified by an accredited translation center in Thailand.

4. Copy of employment certificate from prior employer with position/title, job description and length of service time to verify applicant's former experience

5. Copy of employment contract between the company and foreign employees indicates income/salary, position/title, job description and start working date.
   Remark: Required only for work permits under BOI.

6. Certificate of health from a doctor of a Thai hospital or clinic; free from 6 prohibited diseases officially format for obtaining a work permit.
   Remark: In terms of the work permits under BOI and IEAT, the certificate of health is not required.

- Incentive (BOI) - foreign employees must have minimum working experience for the applied position:

(a) At least 2 years of working experience for general level positions, and must be at least 22 years of age on date of application

(b) At least 5 years of working experience for positions in managerial level, and must not be under 27 years of age on the date of application

Provide a general process overview to obtain a work and residence permit for long- term assignments (including processing times and maximum validation of the permit).

General work and residence permit:

Item	Process	Period of application
1	Company in Thailand apply for WP.32 for supporting the Non-B visa application.	The process takes around 5-7 working days to get the approval.
2	Assignees apply for (1) the non-immigrant visa from Thai Embassy/ Consulate overseas; and (2) other requirements set by Thai authorities (if required) prior to arriving in Thailand.	The processing time is approximately 7-15 working days, depending on the Thai Embassy/Consulate in each country.
3	Once assignee arrives in Thailand with the Non-B visa, and then to apply for a work permit.	5-10 days after receiving the complete required documents
4	After he/she obtains the work permit, he/she must wait until his/her first monthly salary withholding tax is paid in order to apply for the 1-year visa extension.	The visa extension process takes 1 month to get the approval. However, for the sponsoring company has a registered capital more than 30 MB and the applicant who works as the managerial and up, the extension process takes 1 working day.

Work and residence permit for foreigners working for companies receiving BOI / IEAT incentives

Item	Process	Period of application
1	Company in Thailand to contact the BOI/ IEAT to obtain a username and password for the E-system	The process takes around 1 working day to get the approval from the BOI/ IEAT
2	BOI - Company in Thailand to submit an application to the BOI for the position registration and letter for supporting the Non-Immigrant visa. IEAT - Company in Thailand to submit an application to the IEAT for the letter for supporting the Non- Immigrant visa.	The process takes around 5-7 working days to get an approval from the BOI/IEAT.
3	Assignees apply for (1) the non- immigrant visa from Thai Embassy/ Consulate overseas; and (2) other requirements set by Thai authorities (if required) prior to arriving in Thailand.	The processing time is approximately 7-15 working days, depending on the Thai Embassy/Consulate in each country.
4	BOI - After arriving in Thailand with non-immigrant visa, then to submit an application for placement of expat in the approved position. IEAT - Company in Thailand to submit an application to the IEAT for the work and residence permit.	The process takes around 3-5 working days to get the approvals from the BOI/ IEAT.
5	Collect the work permit and visa extension.	1 working day process

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

The foreign employees must have the local salary as per the table attached to the order as rules and regulations for the visa extension as follows:

Nationality	Minimum income
Countries in Europe (except Russia) and Australia, Canada, Japan, the United States of America	THB 50,000 /month
South Korea, Singapore, Taiwan, and Hong Kong	THB 45,000 /month
Countries in Asia (except Japan, South Korea, Singapore, Taiwan. Hong Kong, Cambodia, Myanmar, Laos, and Vietnam) and South America, countries in Eastern Europe, countries in Central America, Mexico, Russia, and South Africa	THB 35,000 /month

Countries in Africa (except South Africa), Cambodia, Myanmar, Laos, and Vietnam	THB 25,000 /month

Please note: Allowances can be taken into account. However, these allowances must be received and included in the amount of the monthly salary.

Is there a fast-track process which could expedite the visa/ work permit?

No, there is not. However, only the expatriate working in Thailand under BOI and in the (i) Executive level or (ii) Management level (i.e. Director, Manager) can obtain BOI approval letter to use fast track lane at the airport.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

Under the Thai laws, foreigners are not allowed to work in Thailand, regardless of the type of visa they hold, unless they are granted a work permit.

Can a short-term permit/ business visa be transferred to a long-term permit in Thailand?

Technically, it would be possible to transfer a short-term permit/ business visa to a long-term permit in country. This needs to be reviewed case by case as it is highly depended on the circumstances. If a transfer would not be possible, the applicant would need to leave Thailand and apply for the Non-B visa from the Thai Embassy/ Consulate overseas.

Is it possible to renew work and residence permits?

Depending on the permit type, it would be possible to renew work and residence permits in Thailand.

For general work and residence permits, it is compulsory for the assignee to provide a copy of the latest income tax return (Phor. Ngor. Dor. 91) of the latest year.

For BOI/ IEAT, it is compulsory for a company to provide the monthly income tax return (PND1) or annual summary of the withholding personal income tax returns (P.N.D 1 Kor), and the technology transferred to Thai employees covering the information of topics, training method, amount of transferee, results,

Is there a quota or system or a labor market test in place?

No. Thailand does not have a quota system.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Thailand?

Family members: spouse, parent or children (under 20 years old) are allowed to join the main applicant who working in Thailand, and the Marriage certificate and Birth certificate of children are required by the Immigration authority.

Same-sex marriage or common-household is pending for related specific regulations.

Is it possible to obtain a permanent residence permit?

Yes. A foreign national may qualify to apply for a residence permit if he/she holds a passport of his/her current nationality, which was granted a Non-Immigrant Visa and has been permitted to stay in the Kingdom of Thailand on the basis of one-year visa extension for a total at least 3 consecutive years up to the application submission date.

What if circumstances change after the Work and Residence application process (e.g., change of employment or personal situation, including job title, job role or salary)

Foreign employees need to notify the change to Authority in order to amend the permit/visa.

The residence permit will be terminated as a result of the following cases:

- Change of reason for continuation upon which this permit was granted.
- Change of juristic person or employer status, termination of duty, expiration of work permit.

How long can a permit holder leave Thailand without his permit becoming invalid?

There is no limit to the number of days spent outside the country. If the visa holder re-enters Thailand after either the visa or the re-entry permit expires, both the visa and re-entry permit will automatically be cancelled.

To maintain validity, a visa holder who wishes to re-enter Thailand must obtain a re-entry permit before departing Thailand. Where the visa holder holds a Non-Immigrant visa or a tourist visa and a re-entry permit, they can re-enter Thailand any time before the expiration of a stay permitted and re-entry permit.

Must immigration permissions be cancelled by the end of the assignment/employment?

Yes. Once the assignment has ended, the sponsoring company has to notify the termination of employment to the Thai authorities. Assignees must leave the country before the last date of visa validity stamped in passport.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

The fine for overstaying is 500 Baht per day, reaching a maximum fine of 20,000 Baht (when overstaying 40 or more days)[2].

When overstaying for a significant amount of time (90 or more days), you can face the possibility of a ban from Thailand. Here are the current guidelines for overstaying and banning:

When caught at immigration while leaving Thailand/ In the case that the foreigner surrenders himself/herself

- Overstay more than 90 Days = 1-year ban from Thailand
- Overstay more than 1 Year = 3-year ban from Thailand
- Overstay more than 3 Years = 5-year ban from Thailand
- Overstay more than 5 Years = 10-year ban from Thailand

In the case that the foreigner is being apprehended

- Overstay less up to 1 Year = 5-year ban from Thailand
- Overstay more than 1 Year = 10-year ban from Thailand

Foreign workers who work without permits will be subject to a fine of THB 5,000 - THB 50,000[3].

Employers who hire undocumented foreign workers will be liable to a fine of THB 10,000 – THB 100,000 per employee.

A repeated offence committed by the same employer will result in an imprisonment term of up to 1 year or a fine of THB 50,000 – THB 200,000 per employer, or both. The said employer will also be prohibited from hiring foreign workers for 3 years[4].

Foreigner working on necessity and urgent work without notifying the Registrar will be liable to a maximum fine of THB 50,000[5].

[2] Section 81 of Immigration Act B.E.2522 plus Memorandum of the Committee to Carry Out Settlement under Immigration Act (No.6) B.E.2549

[3] Section 101 of Foreign Working Management Emergency Decree (No.2) B.E.2561 [4] Section 102 of Foreign Working Management Emergency Decree (No.2) B.E.2561 [5] Section 119 of Foreign Working Management Emergency Decree (Bo.2) B.E.2561

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Thailand when it comes to the immigration processes.

- Re-entry Permit: Foreigner holding a non-immigrant or tourist visa who wishes to travel abroad before the expiry of the single-entry visa must apply for a re-entry permit with the Immigration Bureau prior to departing Thailand. This permit will allow the foreigner to re-enter Thailand under the same visa and stay for the remaining period. Without this permit, the visa will be cancelled automatically upon departure.
- 90-day Notification: Foreigner who has permission to stay in Thailand for a long period must notify the Immigration Bureau of his/her place of residence every 90 days (counting from the most recent arrival date).
- TM.30 Notification: Notification by hotel, landlord, or owner of residence where foreigner stayed within 24 hours of arrival.
- Non-compliance may impose monetary fines and other immigration issues.
- Cancellation of Visa and Work Permit: Once the assignment has ended, the sponsoring company must notify the termination of employment to the Thai authorities.

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