

Tax Alert

20 June 2025

New minimum salary and ratio requirements for foreign employees in Board of Investment (BOI) companies

The purpose of this Tax Alert is to facilitate understanding of the proposals and it should not be used exclusively for tax planning without prior consultation with experts

เอกสารนี้ไม่ได้มีการจัดทำเป็นฉบับ
ภาษาไทย หากมีข้อสงสัยกรุณาติดต่อผู้
แต่งตามที่อยู่ติดต่อในปกหลัง

On 5 June 2025, the Board of Investment (BOI) issued the updated criteria and procedural requirements for determining whether a foreign employee qualifies for visa/work permit privileges under Thailand's investment promotion laws.

New Criteria and Procedural Framework

1. Qualifications and Minimum Salary Requirements

- Executive Level: Minimum income of Baht 150,000 per month
- Management Level: Minimum income of Baht 75,000 per month or Baht 50,000 for employees holding a bachelor's degree or higher
- Operation Level: Minimum income of Baht 50,000 per month
- Monthly withholding tax returns (PND. 1 or PND. 1 Kor.) are required as proof of income for existing foreign employees
- For newly hired foreign employees, an employment contract specifying salary is required
- In the case of a foreign employee who re-applies for the same position within a period of one year, monthly withholding tax returns (PND. 1 or PND. 1 Kor.) would be additionally required.



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New minimum salary and ratio requirements for foreign employees in Board of Investment (BOI) companies (Cont'd)

2. Ratio of Foreign employees to Thai Employees

- BOI-promoted companies engaged in manufacturing activities with more than 100 employees: Approval for the employment of foreign employees will be granted, provided that the proportion of Thai employees constitutes no less than 70% of the total workforce.
- BOI-promoted companies engaged in manufacturing activities with fewer than 100 employees: No specific ratio requirements apply to the employment of foreign employees.
- BOI-promoted companies engaged in service activities: No specific ratio requirements apply to the employment of foreign employees.

The new requirements regarding minimum salary thresholds and foreign-to-Thai employee ratios do not apply to foreigners entering Thailand under short-term authorisation for a period in temporary positions not exceeding 6 months.

Implementation and Effective Dates:

- 1 October 2025: Applies to BOI promotion certificate issued on 5 June 2025 onward
- 1 January 2026: Applies to BOI promotion certificate already issued before 5 June 2025

Reference: Announcement of the Office of the Board of Investment No. Por. 8/2568 RE: Principles for Considering Positions of Foreign Executives and Specialists Eligible for Investment Promotion Support under Section 25 and Section 26 dated 5 June 2025

Impact on Employers

The new requirements apply only to companies holding the Board of Investment (BOI) promotion privileges and visa and work permit applications submitted through the BOI's Single Window system.

Employers are advised to review their current foreign employee headcount and income levels to maintain compliance with the new minimum salary thresholds. Since the monthly withholding tax returns (PND 1) are needed, employers should ensure payroll or shadow payroll for expatriates is processed in Thailand, reflecting the required salary thresholds.

Key Steps for Compliance

Our People Advisory Services (PAS) team delivers strategic consultation and end-to-end implementation support for key aspects ranging from monthly payroll compliance to optimised immigration processes to ensure full adherence to the updated BOI requirements and operational efficiency.

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หากมีข้อสงสัยกรุณาติดต่อผู้แต่งตามที่อยู่อีเมลด้านล่าง

EY Corporate Services Limited
33rd Floor, Lake Rajada Office Complex
193/136-137 Rajadapisek Road
Klongtoey, Bangkok 10110
Thailand
Tel: +66 2264 9090

Yupa Wichitkraisorn
(Senior Advisor to EY Thailand & EY Thailand Tax)
Tel: +66 2264 9090 ext. 55003
Email: Yupa.Wichitkraisorn@th.ey.com

Kasem Kiatsayrikul
(Tax Market Segment Leader)
Tel: +66 2264 9090 ext. 77033
Email: Kasem.Kiatsayrikul@th.ey.com

People Advisory Services Tax (PAS)

Siriporn Thamwongsin (Partner)
Tel: +66 2264 9090 ext. 77090
Email: Siriporn.Thamwongsin@th.ey.com

Wai Ph'ng Ng (Director)
Tel: +66 2264 9090 ext. 66001
Email: Wai-Ph'ng.Ng@th.ey.com

Noppamas Sunthornvarapas (Associate Director)
Tel: +66 2264 9090 ext. 21019
Email: Noppamas.Sunthornvarapas@th.ey.com

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