

Global Immigration alert

June 2025

Thailand

Thailand introduces new salary thresholds and quotas for foreign employees working for BOI-promoted companies

Executive summary

Thailand recently announced updated eligibility criteria, including new minimum salary requirements and quotas, for foreign nationals who work for Board of Investment Companies (BOI)-promoted companies in Thailand.

Key developments

The revised requirements will go into effect on 1 October 2025 for foreign employees of companies with BOI promotion certificates issued on or after 5 June 2025, and on 1 January 2026 for employees of companies with certificates issued before 5 June 2025. The new requirements introduce the following minimum salary thresholds:

- Applicants for executive positions will be required to earn a minimum of 150,000 Baht per month.
- Applicants for managerial positions will be required to earn a minimum of 75,000 Baht per month.
- Applicants for positions requiring a bachelor's degree or higher will be required to earn a minimum of 50,000 Baht per month.
- Applicants for operational positions will be required to earn a minimum of 50,000 Baht per month.

Newly hired foreign employees will require an employment contract which specifies their salary as proof of compliance with the new requirements. Existing foreign employees will need to provide monthly withholding tax returns (PND. 1 or PND. 1 Kor.) to confirm compliance. Currently, applicants for the positions noted above are not subject to minimum salary requirements.

Additionally, the following quota rules will go into effect on 1 October 2025 and 1 January 2026, respectively:

- For BOI-promoted companies engaged in manufacturing activities with more than 100 employees, at least 70% of the workforce will need to consist of Thai nationals.
- No specific quotas will apply to foreign employees of BOI-promoted companies that perform manufacturing activities and have less than 100 employees or that engage in service activities.

The new minimum salary and quota requirements will not apply to foreign nationals who hold short term work authorization and will remain in Thailand for less than six months.

Impact on employers

Employers with BOI promotion certificates may consider the revised requirements and adapt their internal policies and processes as needed to ensure compliance and minimize business disruptions.

Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.



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