

第 18 期通讯（中文）

在泰国个人所得税  
可抵免税额

*Tax-deductible Allowances  
in Thailand*

2022 年 10 月

长年以来，洛伦兹和合伙人律师事务所 (Lorenz & Partners) 高度重视通过新闻简讯和手册的方式进行资讯更新，然而我们对所提供信息的完整性、正确性或质量不承担任何责任。本新闻稿所含任何信息均不能取代具有执业资格的律师所提供的个人咨询服务。因此，对于因使用或不使用本文中任何信息（包括可能存在的任何种类的不完整或不正确的信息）而造成的损害，若非故意或严重过失所致，请恕我们不承担赔偿责任。

通过在泰国从事的工作或从泰国雇主处获得的任何收入，都应在泰国缴纳个人所得税（除非所适用的避免双重征税协议另有规定）。

本简报为 2022 年应缴纳个人所得税的纳税人提供税务抵免和津贴的信息。本文仅限于与就业收入有关的可抵免税项和津贴。

序	津贴和可抵免税额 ( <i>Allowances &amp; Deductions</i> )	金额 (泰铢)	约合 (人民币 CNY)*
1.	<b>标准可抵免税额</b> (最高为应税收入的 50%)	最高 100,000	最高 19,100
2.	<b>个人津贴</b> <sup>1</sup>	60,000	11,400
	配偶津贴 (无收入) <sup>2</sup>	60,000	11,400
3.	<b>儿童津贴</b> (每个孩子) <sup>3</sup>	30,000	5,700
3a.	为产前护理和分娩支付的费用 <sup>4</sup>	最高 60,000	最高 11,400
4.	<b>父母津贴</b> (每位持有泰国身份证号码的父母) <sup>5</sup>	30,000	5,700
4a.	纳税人监护下的残疾人津贴 (每人)	60,000	11,400
5.	<b>人寿保险费</b>		
	- 纳税人	最高 100,000	最高 19,100
	- 配偶 (无收入)	最高 10,000	最高 1,900
	- 合格的养老金或公积金人寿保险 (以退休为目的) <sup>6</sup> (最高为应税收入的 15%)	最高 200,000	最高 38,100
6.	<b>健康保险费</b>		
	- 纳税人 <sup>7</sup>	最高 25,000	最高 4,800
	- 纳税人的父母和配偶的父母 (每位父母)	最高 15,000	最高 2,900
7.	<b>房屋抵押贷款利息</b>	最高 100,000	最高 19,100
8.	<b>公积金缴款</b> <sup>8</sup> (最高为应税收入的 15%)	最高 500,000	最高 95,300
9.	<b>社会保障险缴款</b>	最高 9,000	最高 1,700
10.	超级储蓄基金 ( <i>Super Saving Fund/SSF</i> ) 缴款 <sup>9</sup> (仅在 2020-2024 年间购买) (最多为应税收入的 30%)	最高 200,000	最高 38,100
11.	退休公募基金 ( <i>Retirement Mutual Fund/RMF</i> ) 缴款 <sup>10</sup> (最多为应税收入的 30%)	最高 500,000	最高 95,300
12.	<b>慈善捐款</b>	最高为扣减所有津贴和可抵免税额后收入额的 10%	

\* 根据 2022 年 10 月 5 日 泰铢：人民币 的货币汇率估算值

除了上述的一般津贴和可抵免税额外，领取旅行津贴（即所谓的“每日津贴”或“*per diem*”）的雇员应注意，这种旅行津贴如果超过一定的数额将被征税，但凭收据报销的费用依然免税。

公司为雇员支付：			
差旅费（比如机票）	如果凭收据报销，则无需纳税		
住宿费（如酒店）			
食物（商业目的）			
食物（个人目的）	应纳税（即使是凭收据报销）		
额外的钱，额外的工资，外出工作的奖金	应税		
每日津贴 (Per Diem)	每天的免税额度 见右侧：	泰国境内	泰国境外
		270 泰铢 (约 51.5 元人民币)	3,100 泰铢 (约 590.8 元人民币)

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如果你有任何进一步的问题，请不要犹豫，与我们联系

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- 65 岁及以上的老年纳税人和 65 岁以下的残疾纳税人的个人津贴最高为 19 万泰铢（约合 RMB 36,000 元）
- 如果选择了合并收入，且婚姻状况存续于整个纳税年度。
- 对最多三个婚生或收养的孩子给予每人 30,000 泰铢的津贴（如果是收养的孩子，津贴只发给养父母）。该津贴适用于未成年、或被判定为无行为能力或准无行为能力的儿童，或年龄不超过 25 岁并在大学或其他教育机构学习的大学生。只有当孩子在前一年的应税收入不超过 30,000 泰铢时，才会给予这种津贴。即使全年没有满足上述条件，也可获得全额津贴。在 2018 年或之后出生的第二个孩子可获得额外的 30,000 泰铢（津贴）。
- 在 2018 年或之后出生的第二个孩子，额外增加 30,000 泰铢（津贴）。
- 如果父母超过 60 岁且年收入低于 30,000 泰铢。
- 退休保险、公积金、超级储蓄基金和退休公募基金等的合计可抵免税额：最高 50 万泰铢（约合 RMB 95,300 元）。除非纳税人因为残疾或死亡而进行投资变现，否则纳税人必须连续持有前述投资项目不少于 10 个日历年。
- 与纳税人的人寿保险费合计：最高为 100,000 泰铢（约合 RMB 19,100 元）。
- 见上述尾注（6）。
- 见上述尾注（6）。
- 纳税人必须每年至少购买一次的退休共同基金的投资项目，并且不得连续 1 年以上暂停购买该投资项目。购买投资项目的总额必须不少于每年收入的 3%，或每年不少于 5000 泰铢（约合 RMB 950 元）。纳税人必须从第一次购买之日起持有投资项目不少于 5 年，并且在 55 岁之前不能变现上述投资项目。退休保险、公积金、超级储蓄基金和退休公募基金等的合计可抵免税额：最高 50 万泰铢。

税务部门指导  
(DEPARTMENTAL INSTRUCTION)  
编号: No. Paw. 59/2538

标题: 个人所得税: 根据《税法典》第 42 (1) 条, 旅行的每日津贴可被免于计算个人所得税

To provide the Revenue officers with a guideline in practices including giving advice to payers of income and the income receivers in the form of travelling per diem in the case of performing duties occasionally outside the office or place of business, being an assessable income excludible in computing income tax under Section 42 (1) of the Revenue Code, the Revenue Department gives an instruction as follows:

**Clause 1.** The travelling per diem which an employee, a holder of post or office or a provider of services receives because of travelling occasionally to perform duties within or outside the country, and is excludible in the computation of personal income tax, shall be subject to the following conditions:

(1) The travelling per diem is bona fide spent by such person necessarily and exclusively for performing his duties and wholly spent for such purposes.

(2) If such person receives per diem at the rate not higher than the top per diem rate the government pays to its officials under the royal decree governing per diem for official travelling in or outside the country, as the case may be, in the nature of a lump-sum payment, such per diem shall be treated as bona fide spent by such person necessarily and exclusively for performing his duties and wholly spent for such purposes without having to possess a record to prove the payment.

(3) If such person receives per diem at a rate higher than under (2) and has no documentary record to prove that the per diem has been bona fide spent by him necessarily for performing his duties and wholly spent for such purpose, only that part of the per diem which does not exceed the rate mentioned under (2) shall be treated as to have been so spent.

**Clause 2.** The travelling for performing the duties under Clause 1 must be evidenced by a record showing the approval of the employer or the payer of income for performing the duties outside the office or place of business. Such record shall also specify the nature of the duties to perform and the duration of the performance.

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**Clause 3.** All the regulations, directives, instructions or rulings that are contrary to or in conflict with this instruction shall be repealed.

**Clause 4.** This instruction shall be effective on and from the 1st day of January B.E. 2539.

*Given on the 25th Day of December B.E. 2538*

*Captain Suchart Chaovisit*

*Director-General of Revenue*

## 税务局局长关于所得税的通知（第 123 号） 关于：申报人按照《税法典》第 17（2）条规定提供信息的指令

For the purpose of tax collection, the Director-General of the Revenue Department prescribes (by virtue of Section 17 (2) of the Revenue Code as amended by the Act on Amendment of the Revenue Code (No. 25) B.E. 2525 (A.D. 1982)) that any person having the duty to deduct income tax at source under the Revenue Code and file a return has to give information to the assessment officer together with particulars, as follows:

**Clause 1.** The Notification of Director-General of the Revenue Department on Income Tax (No. 39), Re: Requirement of a Person Whose Duty is to File a Return to Give Information under Section 17 (2) of the Revenue Code, dated April 14, B.E. 2534 (1991) shall be repealed.

**Clause 2.** Any payer of assessable income under Section 40 (1) of the Revenue Code who has the duty to deduct income tax at source according to Section 50 (1) of the Revenue Code and submit a return according to Section 59 of the Revenue Code shall give information and show details on foreign in-come earners at least in the particulars as appeared in the form hereto attached, in the following cases:

- (1) When the payment to the foreigner is the income of the month of January of any year;
- (2) When the payment to the foreigner whose work starts during the tax year; and
- (3) When the payment to the foreigner finishes during the tax year.

**Clause 3.** The form showing information and details according to Clause 2 shall be filed together with the Phor.Ngor.Dor. 1 of January of every tax year, or the month when the foreigner starts working during the tax year, or the month where the foreigner finishes his work during the tax year, as the case may be.

**Clause 4.** This Notification shall be enforceable on and from 1st January B.E. 2546 (2003). The form showing information and details on foreign income earner for the month of January B.E. 2546 (2003) may be filed together with the Phor.Ngor.Dor. 1 Form of the month of January B.E. 2546 (2003), February B.E. 2546 (2003), or March B.E. 2546 (2003).

*Notified on 25th December 2002*

*Supharat Khawatkun*