

Guide to

Personal Income Tax Return 2021

(ภ.ง.ด.91)

For taxpayers who received income from employment only

Legal Affairs Division, The Revenue Department, Bangkok Thailand

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Guide to Personal Income Tax Return 2021 (ภ.ง.ด.91)

This tax return is for taxpayers who received income from employment only in the tax year 2021 (from 1st January to 31st December 2021).

The ภ.ง.ด.91 is available for download at www.rd.go.th. You may file ภ.ง.ด.91 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.91 electronically at www.rd.go.th and receive an eight-day automatic deadline extension.

WHO HAS TO FILE ภ.ง.ด.91?

The following persons/entities are subject to personal income tax in Thailand:

1. An individual
2. A deceased

Additionally, taxpayers can be categorized as “residents of Thailand” and “non-residents of Thailand” for tax purposes as follows:

1. Residents of Thailand

If you stay in Thailand for the total of at least 180 days in the tax year, you are considered a “resident of Thailand” for tax purposes. You have to file a return on the income that you received if you meet one of the following conditions:

- (1) Your total income exceeded 120,000 baht in the tax year.
- (2) You were married and your income combined with that of your spouse exceeded 220,000 baht in the tax year.

2. Non-residents of Thailand

If you stayed in Thailand for less than 180 days in the tax year, you were a non-resident of Thailand for tax purposes. If you derived income from employment which is subject to Thai personal income tax and you meet the conditions stated in 1, you are required to file this form.

Page 1 of ภ.ง.ด.91 – Taxpayer’s Details

On the top left corner of ภ.ง.ด.91, type or write Tax Year that corresponds to the Tax Year shown on the attachments.

Taxpayer’s Details

In the Taxpayer Identification section, fill in the following information:

- Your 13-digit Taxpayer Identification Number
- Your date of birth.
- Your title and first name (in capital letters)
- Your surname (in capital letters)
- Your trade name/company name
- Your current mailing address
- Your business web address (if applicable)
- Check the ‘Regular Filing’ box if this form is your first filing in this tax year, or check the ‘Additional Filing’ box if this form is an adjustment or a supplement filing.

Spouse’s Details

If you have a spouse, please provide your spouse’s details in this part of the form:

- Spouse’s 13-digit Taxpayer Identification Number
- Spouse’s date of birth (If your spouse is 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht), title and first name (in capital letters)
- Spouse’s surname (in capital letters)
- Check the box that is applicable to your spouse under ‘Marital Status’
- Check the box that is applicable to your spouse under ‘Filing Status’:
 1. If your spouse has income and is filing jointly, check box (1).
 2. If your spouse has income and is filing separately, check box (2).
 3. If your spouse has no income, check box (3).

- In the case that your spouse has no income and is a foreigner, please provide the followings:
 1. Spouse's passport number
 2. Spouse's nationality
 3. The country that issued the passport

*In case of joint filing, please fill in ภ.ง.ด. 91 Attachment-joint filing first. Then enter the sum in ภ.ง.ด. 91.

Taxpayer's Status

Check the box that applies to you during the tax year.

Contribution of Tax Payable to Political Party

If you have tax payable amount in A item 14. of the tax return, you may make a contribution to a Thai political party at the maximum amount of 500 baht. Check "yes" if you wish to do so and enter a preferred amount of the contribution, which may not be exceeded the tax payable amount in that item and does not exceed 500 baht, and the 3-digit party number on the right-hand side. The 3-digit party number can be found at www.ect.go.th or www.rd.go.th or other media of the Office of The Election Commission of Thailand. If your spouse has income and is filing a tax return jointly, you and your spouse can both make a contribution to a Thai political party at the maximum amount of 1000 baht within the aforementioned conditions.

Note: Only an individual with Thai citizenship can donate to a political party.

Tax Payable

Tax payable is the amount you enter in A item 18. (or A item 20., if applicable).

Tax Overpaid

Overpaid tax is the amount you enter in A item 18. (or A item 20., if applicable).

Statement of Certification

Enter the number of copy/copies of all attached documents in the first blank space. Sign and fill in the date in the space provided. If the tax return is prepared/ filed by a representative (e.g. employer), please sign in the space for the representative and fill in the address.

Request for Tax Refund

If you wish to receive your tax refund, you shall fill in the requested amount and sign in the space provided. The Revenue Department will refund the tax via prompt-pay system. For your convenience, you can use your National ID number to subscribe to the system with any banks providing such service in Thailand.

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Notes:

- A taxpayer who is 65 years of age or older is entitled up to 190,000 baht of income exemption from his/her total income.
- A taxpayer with a disability who obtains a Disabled Person ID Card (and a Foreign Taxpayer with a disability who resides in Thailand, aggregately, for 180 days or more and obtains a Certificate of Disability) is entitled up to 190,000 baht of income exemption from his/her total income.
- A disabled person who is 65 years of age or older is entitled to the income exemption of 190,000 baht only.
- If your spouse has incomes and is filing jointly, he/she is entitled up to 190,000 baht of income exemption under the following conditions:
 1. Your spouse is a disabled person who obtains a Disabled Person ID Card or a Certificate of Disability, or
 2. Your spouse is 65 years of age or older

PERSONAL INCOME TAX RATES for the tax year

Net Income (baht)	Rate (%)	Amount of Tax
0 – 150,000	Exempt	-
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500+ 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 5,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 5,000,000	35	1,265,000 + 35% of the amount over 5,000,000

A. Tax Computation

To arrive at your tax payable or tax overpaid, part A. will help you through the calculation in numerical order.

Computation of Net-Income

In computing tax liability by using the net income method, a taxpayer has to bring into account all assessable income arising in a tax year. The next step is to deduct from assessable income deductible expenses. Allowances are then to be deducted in accordance with the taxpayer's circumstances. The last step is to subtract any qualified charitable contribution within the limit specified by law. Then, the progressive tax rates will be applied to any income left from all deductions.

A. item 1. Salaries, wages etc. (including exempted income under B. item 5.)

Enter the amount of your salaries and wages that you received in the tax year.

A. item 2. Less exempted income (from B. item 6.)

Enter the amount from B. item 6..

A. item 3. Balance (item 1. minus item 2.)

Enter the result of item 1. minus item 2..

A. item 4. Less applicable expense

Enter the result of 50% of item 3. or 100,000 baht whichever is lower.

A. item 5. Balance (item 3. minus item 4.)

Enter the result of item 3. minus item 4..

A. item 6. Less allowances (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment)

Enter the amount of total allowances that you are entitled to claim in from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 22. or ภ.ง.ด.91 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 22.)

A. item 7. Balance (item 5. minus item 6.)

Enter the result of item 5. minus item 6.

A. item 8. Less contribution to education, athletics, public hospitals and others (twice the amount of actual donation made but not exceeding 10% of A. item 7.)

Education

If you have donated to support qualified educational projects, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation to support educational projects is subject to the following conditions:

1. The donation must be used:
 - (1) To obtain or construct a building, a land, or a building with land for an educational institution for educational purposes, or
 - (2) To obtain educational equipment, textbooks, media, educational technology, and any other equipment as prescribed by the Minister of Finance, or
 - (3) To recruit professors, teachers, academic experts, or
 - (4) To provide an education scholarship, an invention scholarship, a development scholarship, or a research scholarship for school students, undergraduate students, or graduate students.

2. The donation must be made to:
 - (1) Institutions under the royal projects, or
 - (2) Institutions founded under the policy to enhance the quality of educational institutions, or
 - (3) Institutions for underprivileged or disabled children, or
 - (4) Educational institutions listed under the Notification of the Ministry of Education. Please contact your Area Revenue Office or Area Revenue Branch Office for more information.

A qualified amount of deduction is:

1. Twice the actual amount donated, and
2. The maximum amount is 10% of A. item 7.

If you are claiming for this deduction, evidence from the educational institution(s) must be retained in order to prove your donation.

Public Hospital

If you have donated to support public hospital, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation is subject to the following conditions:

The donation must be made to Public hospital regulated by;

1. Government agencies according to Government Administration Act;
2. Public Educational institution;
3. Public organization;
4. State enterprise owned by government or government business unit;
5. Local government organization;
6. Other government agencies;
7. Thai Red Cross.

A qualified amount of deduction is as follows:

1. twice the actual amount donated, and
2. the maximum amount is 10% of A. item 7.

If you are claiming for this deduction, evidence from public hospital(s) must be retained in order to prove your donation.

Others

There are other donations that can be claimed such as the donations under the following Royal Decree:

1. Donation made to support educational institutions to provide book supplies or electronic media to encourage reading in accordance with the conditions in Royal Decree (No. 515)
2. Expenses made for providing support to Persons with Disabilities in accordance with the Empowerment of Persons with Disabilities Act and Royal Decree (No. 499)
3. Donations made to Fund for Development of Teachers, Faculty Staff and Educational Personnel in accordance with the conditions in Royal Decree (No. 520)
4. Donations made to local administration and Child Development center in accordance with the conditions in Royal Decree (No. 526)

5. Donations made to Career Development Project and activities related to children's rehabilitation held by Youth Detention Center or Juvenile Vocational Training Center in accordance with the conditions in Royal Decree (No. 541)

6. Donations made to the Prime Minister's Office for supporting the mission in preventing stopping and containing the spread of COVID-19. Such donations must be made through e-Donation during March 5, 2020 to March 5, 2021 in accordance with the conditions stated in Royal Decree (No.701). A qualified amount of deduction is as follows:

6.1 The actual amount donated, and

6.2 Combined with the amount donated under **A. item 10**, the maximum amount is 10% of A. item 7

7. Donations made to the Thai Red Cross. Such donations must be made through e-Donation during January 1, 2020 to December 31, 2022 and cannot be claimed under **A. item 10**, in accordance with the conditions stated in Royal Decree (No.706). A qualified amount of deduction is as follows:

7.1 Twice the actual amount donated, and

7.2 Combined with the amount donated under **A. item 10**, the maximum amount is 10% of A. item 7

8. Donations made to educational institution. Such donations must be made through e-Donation during January 1, 2020 to December 31, 2021 and cannot be claimed under **A. item 10** and Royal Decree (No.420), in accordance with Royal Decree (No.713).

“Educational Institution” means

8.1 Public educational institution

8.2 Private educational institution under the law on private school, excluding non-formal school under the law on private school.

8.3 Higher education institution under the law on higher education institution

8.4 Educational institution established in Thailand in accordance with treaties or agreements between the Royal Thai Government and the United Nations.

A qualified amount of deduction is as follows:

8.5 twice the actual amount donated, and

8.6 the maximum amount is 10% of **A. item 9**

9. Donations made to Bhadra Maharajanusorn Charity under the Royal Patronage. Such donations must be made through e-Donation during January 1, 2020 to December 31, 2021 in accordance with the conditions stated in Royal Decree (No.714). A qualified amount of deduction is as follows:

9.1 twice the actual amount donated (only through the e-donation system), and

9.2 when combined with the amount donated under **A. item 10**, the maximum amount must not exceed 10%.

If you are claiming for these deductions, evidence must be retained in order to prove your donation or expenses.

10. Donations made to the Metrology System Development Fund, the Public Health System Development Fund, the Science and Technology Development Fund, or the Fund to Support Science, Research and Innovation from 27 May 2021 to 31 December 2022, pursuant to the Royal Decree (No.717). A qualified amount of deduction is as follows:

10.1 twice the actual amount donated (only through the e-donation system), and

10.2 when combined with the amount donated under A. item 10, the maximum amount must not exceed 10%.

11. Donations made to the Equitable Education Fund from 1 January 2021 to 31 December 2023. A qualified amount of deduction is as follows:

11.1 twice the actual amount donated, and

11.2 not exceeding 10% of the assessable income after deducting expenses and allowances.

12. Donations made to the National Vaccine Institute from 1 January 2021 to 31 December 2023, in accordance with the conditions under the Royal Decree (No.719) and the Director-General Announcement (No.35) dated 22 July 2021. A qualified amount of deduction is as follows:

12.1 equal to the actual amount donated (only through the e-donation system), and

12.2 when combined with the donation under section 47(7) of the Revenue Code, not exceeding 10% of the assessable income after deducting expenses and allowances.

13. Donations made to the Social Enterprise Fund from 9 November 2021 to 31 December 2023, in accordance with the conditions under the Royal Decree (No.735) and the applicable Director-General Announcement. A qualified amount of deduction is as follows:

13.1 equal to the actual amount donated (only through the e-donation system), and

13.2 when combined with the donation under section 47(7) of the Revenue Code, not exceeding 10% of the assessable income after deducting expenses and allowances.

If you are claiming for these deductions, evidence must be retained in order to prove your donation or expenses.

A. item 9. Balance (item 7. minus item 8.)

Please fill in the result of item 7. minus item 8. in item 9.

A. item 10. Less Charitable Donations (actual amount donated but not exceeding 10% of item 9.)

If you have made a charitable donation, you may be entitled to a deduction.

A qualified charitable donation must be made to one of the following institutions:

1. Temples,
2. Thai Red Cross Society,
3. Public hospitals,
4. Educational institutions (public or private),
5. Government agencies (for the donation to the nation's natural disaster victims),
6. Charitable institutions, government employee welfare, or funds, etc. as prescribed by the Ministry of Finance.

The qualified amount is:

1. The actual amount you donated, and
2. The maximum amount is 10 % of A. item 9.

A. item 11. Net income (item 9. minus item 10.)

Enter the result of A. item 9. minus A. item 10. This is your " net income" . The progressive tax rate will be applied to the net income to determine your income tax.

A. item 12. Tax computed from net income from item 11.

Enter the result of your tax after the computation of tax on net income.

A. item 14. Tax payable or tax overpaid

Enter the result of item 12. minus item 13. Then check the box that applies to you. Check the box “Payable” if the result is higher than zero. Check the box “Overpaid” if the result is below zero.

Please attach evidence for item 8., 10. and 13.

A. item 15. Add additional tax payable

Enter the amount from C. item 6. of the attachment (if any).

A. item 16. Less tax overpaid

Enter the amount from C. item 7. of the attachment (if any).

A. item 17. Less (tax paid in ภ.ง.ด.91)

If this is your additional filing, enter the amount of tax paid from previous filing of ภ.ง.ด.91 for the tax year.

A. item 18. Additional tax payable or tax overpaid

Check the box that applies to you and enter the amount of additional tax payable or tax overpaid.

A. item 19. Add surcharge (if any)

Enter the amount of surcharge that you are liable to pay (if any).

A. item 20. Total additional tax payable or tax overpaid

Check the box that applies to you and enter the amount of additional tax payable or tax overpaid.

You are now at the final step of tax computation. The amount filled in this line is the actual amount of tax you have to pay or the actual amount of refund you may request.

B. Exempted income

B. item 1. Contributions made to provident fund

Enter the amount of contributions made to provident fund only in the amount that exceeds 10,000 baht. Leave blank if the amount contributed is less than 10,000 baht. Enter the contributed amount not exceeding 10,000 baht in Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 8.

B. item 2. Total contribution to Government Pension Fund

Enter the amount of contributions made to Government Pension Fund, up to 500,000 baht.

B. item 3. Total contribution to private teacher aid fund

Enter the amount of contributions made to private teacher aid fund, up to 500,000 baht.

B. item 4. A taxpayer's entitlement of 190,000 baht

Check the box that applies to you.

Line 1. Check the box if you were a disabled person aged not exceeding 65 years.

Line 2. Check the box if you were an elderly taxpayer aged above 65 years (including disabled person).

B. item 4. A spouse's entitlement of 190,000 baht

Check the appropriate box whether your spouse is entitled to:

Line 1. Check the box if your spouse was a disabled person aged not exceeding 65 years.

Line 2. Check the box if your spouse was an elderly taxpayer aged above 65 years (including disabled person).

B. item 5. Severance pay (only if you have included this amount in Section 40(1) income)

Enter the amount of severance pay you received in the tax year only if you opt to include in this computation.

B. item 6. Total (sum of item 1. to item 5.) to be filled in A. item 2.

Enter the sum of item 1. to item 5.

Amount of income opted to pay tax without including with other income

Enter the amount of income you opt to pay tax without including with other income. The amount can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund unit or Pension Insurance Premium.

WHEN, WHERE & HOW TO FILE & PAY TAX DUE?

(A) WHEN TO FILE?

For incomes received in the tax year, you must file ภ.ง.ด.91 and pay tax (if any) during 1st January – 31st March 2022, within the official office hours. (If you file online, the deadline for filing is extended until the 8th of April 2022).

(B) WHERE TO FILE?

You may file ภ.ง.ด.91 according to one of the following methods:

1. File the return at an Area Revenue Branch Office.

2. If you are a resident of Bangkok, you can file a tax return by registered mail attaching a bank check (type b, c or d which will be described below) or money order for the amount of total tax payable. The registered mail should be addressed to

**“Finance and Revenue Management Division, the Revenue Department
Revenue Department Building 90 Soi Phaholyothin 7
Phaholyothin Road, Kwang Phyathai, Phayathai, Bangkok 10400”**

Tax returns shall be mailed during 1st January – 31st March 2022 only. The filing date is the date stamped by postal office. The Revenue Department will mail back a receipt to taxpayers via registered mail.

(C) HOW TO PAY TAX DUE?

1. Electronic card: at every Area Revenue Branch Office except:
 - (1) Area Revenue Branch Office in Utaithani Province which is MuengHuaykot Area Revenue Branch Office
 - (2) Area Revenue Branch Office in Trat Province which is Koh Gut Area Revenue Branch Office
 - (3) Area Revenue Branch Offices in Kanchanaburi Province which are Srisawat Area Revenue Branch Office and Saiyok Area Revenue Branch Office
 - (4) Area Revenue Branch Office in Chiangrai Province which is Maefaluang Area Revenue Branch Office
 - (5) Area Revenue Branch Office in Udonthani Province which is Nayoong Area Revenue Branch Office
 - (6) Area Revenue Branch Office in Khonkhan Province which is Wangyai Area Revenue Branch Office
 - (7) Area Revenue Branch Office in Sakonnakorn Province which is Ponnakaew Area Revenue Branch Office
 - (8) Area Revenue Branch Offices in Pattani Province which are Panare Area Revenue Branch Office, Thungyangdang Area Revenue Branch Office, Maikan Area Revenue Branch Office, Kapor Area Revenue Branch Office, Maelan Area Revenue Branch Office, and Mayor Area Revenue Branch Office
 - (9) Area Revenue Branch Offices in Narathiwat Province which are Janae Area Revenue Branch Office and Jorirong Area Revenue Branch Office
 - (10) Area Revenue Branch Offices in Yala Province which are Tarnto Area Revenue Branch Office and Kabang Area Revenue Branch Office
2. Money order

If you are a resident of Bangkok and you are filing a tax return by registered mail. Please attach with the return and a money order for the amount equal to the

amount of tax payable. You cannot deduct any fees from the amount of tax payable. The money order shall be sent to:

**“Finance and Revenue Management Division, the Revenue Department
P.O. Box Ministry of Finance”**

3. Other electronic methods prescribed by the Revenue Department

Paying tax in installments

If the amount of tax payable is at least 3,000 baht, you may request to pay tax in 3 equal installments:

Installments	Due date	Requirements
1 st	31 st March	1/3 of the amount of tax payable + ภ.ง.ด 91 tax return
2 nd	30 th April	1/3 of the amount of tax payable
3 rd	31 st May	1/3 of the amount of tax payable

If you fail to pay any installments in time, you will be deprived of the right to pay tax in installments. Then you will be required to pay the total amount due along with surcharge.

If you are paying tax in installments at an Area Revenue Branch Office, the officer will provide you with บ.ร.35.

CAUTION:

If tax payable is not paid within 31st March 2022, a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due will be charged. A criminal fine up to 2,000 baht may also be charged.

Appendix

Example of tax computation for ๒๕๖๕ filing

- In the tax year 2021, Mr.A received salary in the amount of 70,000 baht per month.
- Mr.A has a wife who has no income and two children. His first child was born in 2014. The second child was born in 2018. He paid life insurance premiums in the amount of 90,000 baht in July 2021. In 2021, he also paid residence mortgage loan interest to a bank in Thailand in the total amount of 130,000 baht.

Computation of Net-Income tax

- Total 40 (1) income received = 70,000 x 12 = 840,000 baht
- **Less** expense (50 % but not exceeding 100,000 baht) = 100,000 baht
- Balance = 740,000 baht
- **Less**
 - Personal allowance = 60,000 baht
 - Spouse allowance = 60,000 baht
 - Child allowance (1st child) = 30,000 baht
 - Child allowance (2nd child) = 60,000 baht
 - Life Insurance Premium = 90,000 baht
 - Interest paid on mortgage loan = 100,000 baht
- Net income = 340,000 baht
- Tax computed on income
 $((300,000 - 150,000) \times 5\%) + (40,000 \times 10\%) = 11,500$ baht

Tax payable for Mr. A is 11,500 baht in this case.