

Legal Update: New BOI Regulations Reshape Expat Hiring and Payroll Standards

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On 5th June 2025, the **Board of Investment of Thailand (“BOI”)** issued **Announcement No. Por. 8/2568** (“**Announcement**”), revising the criteria for the approval of positions for foreign nationals, the placement of expatriate employees, and the extension of approved positions under Sections 25 and 26 of the **Investment Promotion Act B.E. 2520 (1977)**. This Announcement supersedes **Announcement No. Por. 3/2567**.

Key changes include employment ratio requirements, minimum salary thresholds, and updated regime of the evidence for salary payment. These provisions shall take effect on 1st October 2025 for newly promoted projects and on 1st January 2026 for existing promoted projects.



1. Key Changes and Rationale

1.1 Thai-to-Foreigner Employment Ratio

- Manufacturing companies with over 100 employees must maintain at least 70% Thai staff.
- Manufacturing companies with fewer than 100 employees, and any other industries regardless of the number of employees are exempt from this ratio.
- Short-term foreign positions (≤ 6 months) are not subject to this ratio.
- For highly significant projects, such as those involving high investment, contributing substantially to national development, utilizing advanced technology, or requiring positions for which qualified Thai nationals are unavailable, the BOI may consider exceptions on a case-by-case basis.

1.2 Minimum Monthly Income for Foreign Employees

The BOI has established clearer minimum salary thresholds based on the level of the position, aiming to attract highly skilled professionals while encouraging the upskilling of Thai employees.

According to the Announcement, positions for foreign nationals will be approved and valid for a maximum period of two years at a time, unless otherwise specified by the BOI.

Category	Examples of Positions	Minimum Monthly Income (THB)
Executive	CEO, President, Managing Director	150,000
Management	Factory/Production Manager, Advisor	75,000 (50,000 if holder of relevant Bachelor's degree or higher)
Operation	Supervisor, Technician, Specialist	50,000
Researcher (Science/Tech)	R&D Staff, Scientist, Data Analyst	75,000 (50,000 if holder of relevant Bachelor's degree or higher)
Engineer	Mechanical/Electrical Engineer	75,000 (50,000 if holder of relevant Bachelor's degree or higher)
IT Specialist	Software Engineer, Software Developer, IT experts	75,000 (50,000 if holder of relevant Bachelor's degree or higher)
BPO/IBPO Operator	Call Center, Process Staff	35,000

Minimum Monthly Income as detailed above must be paid from the BOI-promoted company's payroll in Thailand and supported by employment contracts or withholding returns (P.N.D. 1 / P.N.D. 1 Kor), ensuring that payments are properly documented to substantiate the income basis for BOI purposes.

Companies planning to apply for BOI promotion must ensure immediate compliance, while existing BOI-promoted companies must ensure compliance from October 2025, ahead of the January 2026 effective date, as those intending to renew work permits in January 2026 will be required to submit PND 1 forms for the preceding three months, starting from October.

2. Conclusion

The appointment of foreign nationals is not permitted if they do not meet the qualifications required for the approved position under the Announcement. Application will also be denied if the applicant's education or experience is not directly related to the job responsibilities.

If approval for the expatriate position is not granted by the BOI, the foreign employee cannot obtain a work permit or visa under the BOI scheme. In such case, the foreign employee may apply for a work permit and visa under the general scheme, which requires the employment of four Thai nationals for each foreign employee, in accordance with the relevant regulations.



Companies are strongly encouraged to review internal policies and promptly prepare HR adjustments to maintain BOI privileges or ensure a smooth transition when applying for BOI promotion.

Should you have any questions or require further clarification regarding BOI promotion, incentives, and requirements, please do not hesitate to contact One Asia Lawyers (Thailand Office), where our team will be pleased to assist you.

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