



# Revenue Department News

**News No.** : 33/2017  
**Date** : 29<sup>th</sup> September 2017  
**Subject** : The Revenue Department clarifies the issue of submission of wage information by an employer

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Some news reports have raised an issue whether the information on wages paid to employees have to be submitted to the Revenue Department or not.

The Revenue Department would like to clarify as follows: “Income which an employee has received from an employer shall be deemed to be income derived from an employment in Thailand. An employee shall be liable to pay tax. By virtue of the Revenue Code, an employer shall withhold income tax at every time of payment (income of approximately 310,000 baht per year that meet criterion to be withheld). Additionally, an employer has to file P.N.D.1 tax return and remit the amount of withholding tax to the Revenue Department within 7 days of the following month. In case of tax calculation and there is no amount of tax for withholding and remitting, an employer shall be obliged to file P.N.D.1 Kor tax return to the Revenue Department within February of the following year whether or not the tax has been withheld.”

For more information, please consult with any Area Revenue Office nationwide or RD Intelligence Call Center: 1161.

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