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Implications for Expatriate Employment in Thailand under BOI Notification Por. 8/2568

In June 2025, the Thailand Board of Investment ("BOI") issued its Notification introducing significant changes to the rules governing expatriate employment in BOI-promoted companies. Among the most consequential are (i) a foreign employment ratio requirement for manufacturing enterprises, (ii) revised minimum salary thresholds for expatriate roles across multiple levels, and (iii) a requirement that expatriate remuneration be disbursed via Thai entities rather than abroad. These changes signal the BOI's evolving policy emphasis on promoting local employment, localizing compensation, and tightening oversight of foreign-staffed operations.

Under the foreign employment ratio rule, BOI-promoted manufacturing companies with more than 100 employees must ensure that at least 70% of their workforce are Thai nationals, thus limiting foreign employees to no more than 30%. Enterprises with fewer than 100 staff are exempt from this ratio requirement. The BOI may grant exceptions on a case-by-case basis—particularly for strategic industries or where strict compliance is impracticable—but such discretion is not fully defined in the Notification.

Additionally, the Notification strengthens requirements for expatriate compensation. Expatriate roles must meet prescribed minimum monthly salary thresholds, differing by level (executive, managerial, technical) and reduced thresholds may apply when the expatriate holds a relevant bachelor's degree. For example, executive roles require a minimum monthly remuneration of THB 150,000, while roles at management, technical, or operational levels have correspondingly lower thresholds (e.g. THB 75,000 or THB 50,000).

It also mandates that salaries be paid through a Thai corporate entity (not via overseas entities), eliminating prior practice of external payrolls or indirect compensation methods.

The Notification will be implemented in stages. For BOI certificates issued after 5 June 2025, the new rules take effect on 1 October 2025; for all BOI-promoted companies (irrespective of certificate issue date), full effect begins 1 January 2026.

Companies holding BOI privileges need to reassess their workforce composition, compensation structures, and payroll channels to ensure compliance—or risk revocation of privileges or non-approval of future expatriate positions.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com