

## Personal Income Tax Other Benefit of Employees



***In Tax case it has two difference category of other benefit***

1. Calculate personal income tax
2. Exempt Tax

***The following is the example of other benefit***

No	Description	Tax	Exempt	Remark
1	Other expenses: Water supplies Electricity, Telephone that company pay for	★		
2	Education fee: condition is came back to work with company( including air ticket and other expenses)		★	reward for research section 42(10)
3	Compensation for non-leave vacation Life insurance, insurance premium	★		
4	Food allowance	★		15 baht/person/day
5	Child education allowance	★		
6	Provide sport club for emplyee (in company)		★	
7	other compensation : Marriage, funeral, give a birth		★	
8	New year celebration		★	
9	Tour	★		allocation with no. of employee
10	Donation when accident		★	section 42(10) as company expenses
11	Special gift	★		
12	Car insurance, loan interest	★		

**The following is the example of other benefit**

No	Description	Tax	Exempt	Remark
13	Uniform		★	2 dresses / year
14	Bus Provider for employee		★	Exempt for shift employee or head office is located far and must be provide car for employee to be on time for their shift and do not have public car in that time
15	stock	★		
16	Pestrol		★	Company car which employee use for company and reimburse per actual
17	Pestrol	★		Employee car: reimburse as 0.75 bht per KM. Employee car: setting paid by cash for motnh ex: 2,000 bht / month Motorcycle 0.50 bht/ km. For working
18	allowance		★	section 42(10)
19	House allowance	★		
20	Gift for special event:new year	★		
21	Workmen compensation		★	
22	Lay off compensation	★		
23	Travel back to origin country case of resign		★	
24	Tax	★		