Legal article

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Tax for Freelancers and Independent Professionals

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> This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at https://eksiamtax.com/en/guides/freelance-tax-planning.html

Freelancers and the self-employed are often unsure how their income should be classified, and the classification directly affects how much they can deduct as expenses and their final tax liability. Planning early and understanding the difference between Section 40(2) and Section 40(6) helps you save tax lawfully.

01 The difference between Section 40(2) and Section 40(6)

Section 40(2) covers income derived from a post or position held, or from the performance of work for others. A flat-rate expense deduction of 50% is allowed, but when combined with income under Section 40(1) the deduction may not exceed 100,000 baht (Section 42 bis). Section 40(6) covers income from liberal professions, namely law, arts of healing, engineering, architecture, accounting and fine arts. A flat-rate deduction of 60% is allowed for arts of healing and fine arts, and 30% for the other liberal professions, with no cap on the amount; alternatively, expenses may be deducted as necessary and appropriate where it can be shown that they exceed those amounts (Royal Decree No. 11, Section 6, as amended by Royal Decree No. 803, applicable from income for the B.E. 2568 (2025) tax year).

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02 Choosing between registering as an individual or as a juristic person

Once freelance income exceeds 1.8 million baht a year, registering as a limited company often results in a lower overall tax burden, because the top corporate income tax rate is 20% whereas the top personal income tax rate is 35%. The operating costs of a juristic person must, however, also be taken into account.

03 Expense records for freelancers

Freelancers who choose to deduct actual expenses must keep clear expense documentation, such as receipts for software, work equipment, workspace rent and profession-related services. Personal expenses cannot be deducted, even if they are indirectly connected with the work.

> **General legal information:** This guide is general information on Thai tax law and is not legal advice on any particular case. This page is an English translation of the Thai original; the Thai text prevails.

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