

# Tax Deductions for Individual Income Tax Returns

From January 1, 2024, to December 31, 2024, with a Filing Deadline of April 8, 2025.

Category	Details	Deduction Limit
<b>Personal and Family</b>	Personal Deduction	60,000 Baht
	Spousal Deduction (for spouse without income)	60,000 Baht
	Child Deduction (per child)	30,000 Baht (for the second child onward born since 2561, can be deducted 60,000 Baht each)
	Antenatal Care and Child Delivery (actual expenses)	Up to 60,000 Baht per pregnancy
	Deduction for Supporting Parents (aged 60 and above with income not exceeding 30,000 Baht/year)	30,000 Baht per person
	Deduction for Supporting Disabled Persons	60,000 Baht per person
<b>Health and Life Insurance</b>	Health Insurance Premiums (self)	Up to 25,000 Baht
	Life Insurance Premiums for spouse	Up to 10,000 Baht
	Health Insurance Premiums for parents	Up to 15,000 Baht
	Social Security Contributions	Up to 9,000 Baht
<b>Donations</b>	Political Donations	Maximum of 10,000 Baht
	Donations for Education, Sports, and Public Hospitals	Can deduct double the amount donated but not exceeding 10% of net income after expenses and deductions
	General Donations	Deductible based on actual payment but not exceeding 10% of net income after expenses and deductions
<b>Government Economic Stimulus Measures</b>	Easy E-Receipt Program	Up to 50,000 Baht
	Travel Deductions	Up to 15,000 Baht
<b>Savings and Investments</b>	National Savings Fund Contributions (Gor Chor)	Up to 30,000 Baht
	Pension Insurance Contributions	Up to 200,000 Baht
	Retirement Fund Contributions	Up to 500,000 Baht
	Government Pension Fund Contributions (GPO)	Up to 500,000 Baht
	Investment in Social Enterprises	Up to 100,000 Baht
	Investment in Thai ESG Funds	Maximum of 30% of income and up to 300,000 Baht
<b>Real Estate</b>	Deduction for Interest on Loans for Purchasing or Constructing a Home	Up to 100,000 Baht