Attachment ☐ ภ.ง.ด.90 ☐ ภ.ง.ด.91 Tax Year _____

Income paid as lump-sum payment by the employer due to the termination of employment where the taxpayer

chooses to pay tax separately from other incomes

Taxpayer : ☐☐☐ . ☐☐☐☐ . ☐☐☐☐☐ . ☐☐ . ☐		
Taxpayer Identification No. *		
	Employer's name	**Number of Employment Year**
First Name .... Surname	1. .... 2. .... 3.	

Ⓐ Tax computed

1. Government gratuity ☐☐☐☐☐☐

2. Payment from Provident Fund or
Government Pension Fund ☐☐☐☐☐☐

3. Severance pay under labor law
*(after deduction of exempted income)*** ☐☐☐☐☐☐

4. Total (**1. + 2. + 3.**) ► ☐☐☐☐☐☐

5. Lump-sum payment which has
different computation from item 1 ► ☐☐☐☐☐☐

6. Total (**4. + 5.**) ► ☐☐☐☐☐☐

7. Less income exemption of 190,000 Baht***

☐ disabled person under 65 years old

☐ over 65 years old *(including disabled person)* ► ☐☐☐☐☐☐

8. Balance ► ☐☐☐☐☐☐

Ⓑ Expenses computation

1. Salary received from employer

☐ last month or

☐ average salary of last 12 months plus **10%**

of the average salary for your entire employment

☐☐☐☐☐☐ x ☐ year = ☐☐☐☐☐☐

2. Income which is basis for
calculation of expense**** ☐☐☐☐☐☐

3. First part of expense
☐ 7,000 or
☐ 3,500 x ☐ year *(Number of Employment Year)* ☐☐☐☐☐☐

4. Balance (**2. - 3.**) ☐☐☐☐☐☐

5. The second part of expenses **50%**
of **4.** ☐☐☐☐☐☐

6. Total expenses (**3. + 5.**)
(to be filled in Ⓒ **2.**) ☐☐☐☐☐☐

Ⓒ Tax computed

1. Assessable income (from Ⓐ **8.**) ☐☐☐☐☐☐

2. Less Expense (from Ⓑ **6.**) ☐☐☐☐☐☐

3. Net income (items **1. - 2.**)***** ☐☐☐☐☐☐

4. Tax computed from net income from **3.** ☐☐☐☐☐☐

5. Withholding tax *(from withholding tax*
certificates_____ copy/copies) ☐☐☐☐☐☐

6. Tax payable (if **4.** more than **5.**)
To be filled in **ภ.ง.ด.90** or **ภ.ง.ด.91** ☐☐☐☐☐☐

7. Tax Overpaid (if **5.** more than **4.**)
To be filled in **ภ.ง.ด.90** or **ภ.ง.ด.91** ☐☐☐☐☐☐

Ⓓ Exempted Income

Specify exempted income ☐☐☐☐☐☐

(For tax base in calculation of unit of investment)

1. Income where civil servants received from early retirement programme

2. ....

3. ....

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* In case of an individual, please use Personal Identification No. issued by the Department of Provincial Administration

** The exempted income must not exceed salary or wage of the last 300 days of employment but not exceeding 300,000 Baht, and also, must not be the case of retired or end of employment contract

*** In the case where the taxpayer is a disabled person under 65 years old OR the taxpayer is over 65 years old (disabled or not), if he/she is a resident of Thailand and derived income under Section 40(1) to (8) of the Revenue Code, he/she is entitled to income exemption in the amount of 190,000 Baht. The income exemption may be deducted from any types of income but the total amount must NOT exceed 190,000 baht.

**** (**a**) Where taxpayer has income only from Ⓐ **1.- 3.**, fill in using Ⓐ **4.**

(**b**) Where taxpayer has income only from Ⓐ **5.**,
if Ⓐ **5.** is not exceeding Ⓑ **1.**, fill in using Ⓐ **5.** or
if Ⓐ **5.** exceeding Ⓑ **1.**, fill in using Ⓑ **1.**

(**c**) Where taxpayer has income from Ⓐ **1.- 3.** and Ⓐ **5.**,
If Ⓐ **5.** not exceeding Ⓑ **1.**, fill in using Ⓐ **6.** or
If Ⓐ **5.** exceed Ⓑ **1.**, fill in using Ⓐ **4. +** Ⓑ **1.**

*****Net income from Ⓒ **3.** is not entitled to exemption of 150,000 Baht

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I hereby certify that all items declared are true.

Signature .... Taxpayer

Date .... *(DD/MM/YYYY)*