

TAX TABLE No. 1
Monthly Tax Deductions from Regular Profits

(All employees other than those non-citizen employees to whom Tax Table 4 applies)

01. Please apply this Table to deduct tax from regular profits from employment paid to every employee during a calendar month.
02. Regular profits from employment include :
 - (i) Wages, salary, commission, overtime pay, traveling allowances and other allowances, fees, pension or such other profits from employment that arise or accrue in such pay period.
 - (ii) Payment on housing, conveyance, medical bills, insurance policies, electricity, telephone bills and entertainment, etc.
 - (iii) any such payment or benefit provided by the employer to a member of the family or any other person.
03. Unless a direction is issued by the commissioner General or any officer authorized by him, no deduction should be made from the profits from employment to apply this Table.
04. In computing the Tax Table, the following deductions have already been made:
 - (i) 8% from gross regular profits as contribution to an approved provident fund.
(subject to a maximum of Rs. 6,250/- per month) and,
 - (ii) Rs. 25,000/- per month as personal allowance.
05. As regards any employee whose:
 - (a) total monthly regular profits from employment (i.e. profits as described in paragraph 2) is less than Rs. 25,000/-, but
 - (b) cumulative regular profits up to any month during the year of assessment exceeds Rs. 300,000/- then make tax deduction commencing from that month, in accordance with Tax Table No. 5.

Note :- Please apply Table No. 2, in every case, to deduct tax from lump-sum-payments.

Summarized Tax Table - Regular Profits from Employment

	Monthly remuneration		Tax
1.	Monthly remuneration up to Rs. 27,184	-	Exempt
2.	Monthly remuneration exceeding Rs. 27,184 but not exceeding Rs. 63,406	-	4.6% of monthly remuneration less Rs. 1,250
3.	Monthly remuneration exceeding Rs. 63,406 but not exceeding Rs. 78,125	-	9.2% of monthly remuneration less Rs. 4,167
4.	Monthly remuneration exceeding Rs. 78,125 but not exceeding Rs. 97,917	-	10% of monthly remuneration less Rs. 4,792
5.	Monthly remuneration exceeding Rs. 97,917 but not exceeding Rs. 131,250	-	15% of monthly remuneration less Rs. 9,687
6.	Monthly remuneration exceeding Rs. 131,250 but not exceeding Rs. 172,917	-	20% of monthly remuneration less Rs. 16,250
7.	Monthly remuneration exceeding Rs. 172,917 but not exceeding Rs. 214,584	-	25% of monthly remuneration less Rs. 24,896
8.	Monthly remuneration exceeding Rs. 214,584 but not exceeding Rs. 256,250	-	30% of monthly remuneration less Rs. 35,625
9.	Monthly remuneration exceeding Rs. 256,250	-	35% of monthly remuneration less Rs. 48,437