



**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:
  - Rs. 50,000/- per month as personal allowance.
05. As regards any employee whose, total monthly regular profits from employment (i.e. profits as described in paragraph 2) is less than Rs. 50,000/-, but cumulative regular profits up to any month during the year of assessment exceeds Rs. 600,000/- 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.**  
**Please apply Table No. 3, in every case once and for all payments.**

**නිත්‍ය ලාභවලින් මාසික බදු අඩු කිරීම**

(සියලු සේවා නියුක්තිකයින් අංක 4 බදු වක්‍රය අදාළ වන ශ්‍රී ලංකාවේ පුරවැසි නොවන සේවා නියුක්තිකයන් හැර)

මාසික පාරිශ්‍රමිකය	බද්ද
1. මාසික පාරිශ්‍රමිකය රු. 50,000 දක්වා	- නිදහස්
2. මාසික පාරිශ්‍රමිකය රු.50,000 වැඩි නමුත් රු. 91,667 වැඩි නොවන විට	- මාසික පාරිශ්‍රමිකයෙන් 4% කින් රු. 2,000 ක් අඩු කිරීමෙන් පසු ශේෂය
3. මාසික පාරිශ්‍රමිකය රු.91,667 වැඩි නමුත් රු. 133,333 වැඩි නොවන විට	- මාසික පාරිශ්‍රමිකයෙන් 8% කින් රු. 5,667 ක් අඩු කිරීමෙන් පසු ශේෂය
4. මාසික පාරිශ්‍රමිකය රු.133,333 වැඩි නමුත් රු. 175,000 වැඩි නොවන විට	- මාසික පාරිශ්‍රමිකයෙන් 12% කින් රු.11,000 ක් අඩු කිරීමෙන් පසු ශේෂය
5. මාසික පාරිශ්‍රමිකය රු.175,000 වැඩි නමුත් රු. 216,667 වැඩි නොවන විට	- මාසික පාරිශ්‍රමිකයෙන් 16% කින් රු.18,000 ක් අඩු කිරීමෙන් පසු ශේෂය
6. මාසික පාරිශ්‍රමිකය රු.216,667 වැඩි නමුත් රු. 300,000 වැඩි නොවන විට	- මාසික පාරිශ්‍රමිකයෙන් 20% කින් රු.26,667 ක් අඩු කිරීමෙන් පසු ශේෂය
7. මාසික පාරිශ්‍රමිකය රු. 300,000 වැඩි	- මාසික පාරිශ්‍රමිකයෙන් 24% කින් රු.38,667 ක් අඩු කිරීමෙන් පසු ශේෂය

**சுருக்கப்பட்ட வரி அட்டவணை - நிரந்தர தொழில் இலாபங்களுக்காக**

<b>மாதாந்த உழைப்பூதியம்</b>		<b>வரி</b>
1	மாத உழைப்பூதியம் ரூபா 50,000 வரை	- விலக்களிக்கப்பட்டுள்ளது
2	மாத உழைப்பூதியம் ரூபா 50,000 வுக்கு மேற்படுகின்ற போதிலும் ரூபா 91,667 வுக்கு மேற்படாத போது	- மாத உழைப்பூதியத்திலிருந்து 4% இல் ரூபா 2,000/- ஐ கழித்து
3	மாத உழைப்பூதியம் ரூபா 91,667 வுக்கு மேற்படுகின்ற போதிலும் ரூபா 133,333 வுக்கு மேற்படாத போது	- மாத உழைப்பூதியத்திலிருந்து 8% இல் ரூபா 5,667/- ஐ கழித்து
4	மாத உழைப்பூதியம் ரூபா 133,333 வுக்கு மேற்படுகின்ற போதிலும் ரூபா 175,000 வுக்கு மேற்படாத போது	- மாத உழைப்பூதியத்திலிருந்து 12% இல் ரூபா 11,000/- ஐ கழித்து
5	மாத உழைப்பூதியம் ரூபா 175,000 வுக்கு மேற்படுகின்ற போதிலும் ரூபா 216,667 வுக்கு மேற்படாத போது	- மாத உழைப்பூதியத்திலிருந்து 16% இல் ரூபா 18,000/- ஐ கழித்து
6	மாத உழைப்பூதியம் ரூபா 216,667 வுக்கு மேற்படுகின்ற போதிலும் ரூபா 300,000 வுக்கு மேற்படாத போது	- மாத உழைப்பூதியத்திலிருந்து 20% இல் ரூபா 26,667/- ஐ கழித்து
7	மாத உழைப்பூதியம் ரூபா 300,000 மேற்படுகின்ற போது	- மாத உழைப்பூதியத்திலிருந்து 24% இல் ரூபா 38,667/- ஐ கழித்து

**Summarized Tax Table - Regular Profits from Employment**

<b>Monthly remuneration</b>	<b>Tax</b>
1. Monthly remuneration up to Rs. 50,000	- Exempt
2. Monthly remuneration exceeding Rs. 50,000 but not exceeding Rs. 91,667	- 4% of monthly remuneration less Rs. 2,000
3. Monthly remuneration exceeding Rs. 91,667 but not exceeding Rs. 133,333	- 8% of monthly remuneration less Rs. 5,667
4. Monthly remuneration exceeding Rs. 133,333 but not exceeding Rs. 175,000	- 12% of monthly remuneration less Rs. 11,000
5. Monthly remuneration exceeding Rs. 175,000 but not exceeding Rs. 216,667	- 16% of monthly remuneration less Rs. 18,000
6. Monthly remuneration exceeding Rs. 216,667 but not exceeding Rs. 300,000	- 20% of monthly remuneration less Rs. 26,667
7. Monthly remuneration exceeding Rs. 300,000	- 24% of monthly remuneration less Rs 38,667