

## Profession Tax

### For information of salaried employees

Sr.No.	Question	Answer												
1	Whether all employees are liable to pay this tax?	Yes all employees are liable to pay tax except those employees who are getting a salary of less than Rs. 3000 per month.												
2	What is included in Salary?	‘Salary’ includes, in addition to basic salary, dearness allowance, all other remunerations received on regular basis, perquisites and profits in lieu of salary.												
3	What is not included in salary?	Any form of bonus and gratuity are not included in salary.												
4	How much tax an employee has to pay every month?	An employee is supposed to pay monthly tax at the rates fixed by the Government. The monthly rate of tax depends on salary drawn per month. The rates are- <table><thead><tr><th><u>Slab</u></th><th><u>Rate of Tax (per month)</u></th></tr></thead><tbody><tr><td>1. less than 3000</td><td>Zero</td></tr><tr><td>2. 3000 to 5999</td><td>Rs. 20</td></tr><tr><td>3. 6000 to 8999</td><td>Rs. 80</td></tr><tr><td>4. 9000 to 11999</td><td>Rs. 150</td></tr><tr><td>5. 12000 or more</td><td>Rs. 200</td></tr></tbody></table> <a href="#">Clickhere</a> for more details	<u>Slab</u>	<u>Rate of Tax (per month)</u>	1. less than 3000	Zero	2. 3000 to 5999	Rs. 20	3. 6000 to 8999	Rs. 80	4. 9000 to 11999	Rs. 150	5. 12000 or more	Rs. 200
<u>Slab</u>	<u>Rate of Tax (per month)</u>													
1. less than 3000	Zero													
2. 3000 to 5999	Rs. 20													
3. 6000 to 8999	Rs. 80													
4. 9000 to 11999	Rs. 150													
5. 12000 or more	Rs. 200													
5	What is the method of payment for tax ?	Employee himself is not required to pay this tax to the Designated Authority. It is his Employer who is required to deduct an amount equivalent to the employee’s tax liability from the monthly salary of the employee and pay the same in the Government Treasury, or at the place of payment declared by designated authority, if he is covered under entry 1B of Sch.1.												
6	Suppose the employer does not make payment of the amount deductible from salary of employee to the Designated Authority ?	The Designated Authority has powers to recover such amount as an arrears of land revenue from the defaulting employer under the Land Revenue Code. Such authority can also attach bank accounts of such employer, and can also file prosecution case (police case) under the provisions of the Act.												