PETPOOJA

REFERENCE GUIDE

Professional Tax Slab Reference Guide

State-wise PT slabs, rates, and deadlines for Indian employers. Every state that levies PT, plus states that don't.

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Rs 2,500
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No PT levied in these states

Monthly
Most Common Frequency
Some states: half-yearly

30+
Slab Variations
Different slabs per state

01 PT at a Glance: All States Summary

Maximum monthly PT, payment frequency, and applicable Act for each state

State	Max PT/Month	Max PT/Year	Frequency	Applicable Act
Maharashtra	Rs 200 (Rs 300 in Feb)	Rs 2,500	Monthly	Maharashtra State Tax on Professions Act, 1975
Karnataka	Rs 200	Rs 2,400	Monthly	Karnataka Tax on Professions Act, 1976
West Bengal	Rs 200	Rs 2,400	Monthly	West Bengal State Tax on Professions Act, 1979
Andhra Pradesh	Rs 200	Rs 2,500	Monthly	AP Tax on Professions Act, 1987
Telangana	Rs 200	Rs 2,500	Monthly	Telangana Tax on Professions Act, 1987
Tamil Nadu	Rs 208 (approx)	Rs 2,500	Half-yearly	Tamil Nadu Tax on Professions Act, 1992
Gujarat	Rs 200	Rs 2,500	Monthly	Gujarat State Tax on Professions Act, 1976
Madhya Pradesh	Rs 208 (approx)	Rs 2,500	Monthly	MP Vritti Kar Adhiniyam, 1995
Kerala	Rs 208 (approx)	Rs 2,500	Half-yearly	Kerala Municipality Act, 1994
Odisha	Rs 208 (approx)	Rs 2,500	Monthly	Odisha Municipal Corporation Act, 2003
Assam	Rs 208 (approx)	Rs 2,500	Monthly	Assam Professions Tax Act, 1947
Meghalaya	Rs 208 (approx)	Rs 2,500	Monthly	Meghalaya Professions Tax Act, 1947
Tripura	Rs 208 (approx)	Rs 2,500	Monthly	Tripura Professions Tax Act, 1998
Jharkhand	Rs 208 (approx)	Rs 2,500	Monthly	Jharkhand Tax on Professions Act, 2011
Bihar	Rs 208 (approx)	Rs 2,500	Monthly	Bihar Tax on Professions Act, 2011
Chhattisgarh	Rs 208 (approx)	Rs 2,500	Monthly	Chhattisgarh Vritti Kar Act, 1995
Sikkim	Varies	Rs 2,500	Monthly	Sikkim Tax on Professions Act, 2006
Mizoram	Varies	Rs 2,500	Annually	Mizoram Professions Tax Act, 1995

Constitutional Cap

Article 276(2) of the Constitution of India caps Professional Tax at Rs 2,500 per person per year. No state can exceed this. There have been proposals to raise the cap to Rs 12,000, but as of May 2026, it remains Rs 2,500.

02 States and UTs That Don't Levy PT

No Professional Tax deduction required for employees in these locations

State / UT	Status	Note
Delhi (NCT)	No PT	Not levied. No plans to introduce as of May 2026.
Uttar Pradesh	No PT	Despite being the largest state by population, UP does not levy PT.
Rajasthan	No PT	Was considered in 2023. Not implemented.
Haryana	No PT	No PT levied.
Punjab	No PT	No PT levied.
Uttarakhand	No PT	No PT levied.
Himachal Pradesh	No PT	No PT levied.
Jammu & Kashmir	No PT	No PT levied post-2019 reorganisation.
Goa	No PT	No PT levied.
Chandigarh	No PT	Union Territory. No PT.
Arunachal Pradesh	No PT	No PT levied.
Nagaland	No PT	No PT levied.

If your business operates only in these states/UTs, you don't need to worry about PT deduction. But if you have employees in any of the 18 states listed in Section 1, PT applies to those employees based on their work location.

03 Maharashtra PT Slabs

Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

Monthly Salary Range	PT per Month	Annual PT
Up to Rs 7,500	Nil	Nil
Rs 7,501 to Rs 10,000	Rs 175	Rs 2,100
Above Rs 10,000 (Men)	Rs 200 (Rs 300 in Feb)	Rs 2,500
Above Rs 10,000 (Women)	Nil	Nil

Women Exemption

Women employees in Maharashtra are fully exempt from Professional Tax, regardless of salary. This is one of the most significant PT exemptions in India. Employers should not deduct PT from female employees' salaries.

February Adjustment

To reach the Rs 2,500 annual cap, employers deduct Rs 200/month for 11 months (Rs 2,200) and Rs 300 in February (total Rs 2,500). This is a Maharashtra-specific adjustment.

Employer must register on the Maharashtra GST portal (mahagst.gov.in) for PT. Monthly payment due by the last day of the month. Return filing: monthly or annual depending on liability.

04 Karnataka PT Slabs

Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

Monthly Salary Range	PT per Month
Up to Rs 15,000	Nil
Rs 15,001 and above	Rs 200

Flat Rs 200 for Most Employees

Karnataka has a simple two-slab structure. If the employee earns above Rs 15,000/month, the PT is a flat Rs 200/month (Rs 2,400/year). No February adjustment. Annual cap is Rs 2,400, not Rs 2,500.

Payment due by the 20th of the following month. Register on the Karnataka Commercial Taxes portal. Self-employed professionals also must pay PT.

05 West Bengal PT Slabs

West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979

Monthly Salary Range	PT per Month
Up to Rs 10,000	Nil
Rs 10,001 to Rs 15,000	Rs 110
Rs 15,001 to Rs 25,000	Rs 130
Rs 25,001 to Rs 40,000	Rs 150
Above Rs 40,000	Rs 200

West Bengal has one of the most granular PT slab structures. Annual maximum: Rs 2,400. Payment due by the 21st of the following month. Register with the Directorate of Commercial Taxes, WB.

06 Andhra Pradesh and Telangana PT Slabs

Both states share the same PT Act (inherited from united AP) with identical slab structures

Monthly Salary Range	PT per Month
Up to Rs 15,000	Nil
Rs 15,001 to Rs 20,000	Rs 150
Above Rs 20,000	Rs 200

Same Act, Two States

After the bifurcation of Andhra Pradesh in 2014, Telangana adopted the same AP Tax on Professions Act, 1987. The slab structures remain identical as of May 2026. Register separately in each state if you have employees in both.

Annual maximum: Rs 2,500. In AP, the employer must also pay PT on business income (separate from employee deduction). Payment due by the 10th of the following month.

07 Gujarat PT Slabs

Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976

Monthly Salary Range	PT per Month
Up to Rs 5,999	Nil
Rs 6,000 to Rs 8,999	Rs 80
Rs 9,000 to Rs 11,999	Rs 150
Rs 12,000 and above	Rs 200

Annual maximum: Rs 2,500. Gujarat's lower threshold (Rs 6,000) means more employees are covered compared to states like Karnataka (Rs 15,000 threshold). Payment due by the 15th of the following month. Register on the Gujarat Commercial Tax portal.

08 Tamil Nadu and Kerala PT

Both southern states use half-yearly payment systems

Tamil Nadu (Tamil Nadu Tax on Professions Act, 1992)

- ✓ **Up to Rs 21,000/month: Nil**
  No PT deduction for employees earning Rs 21,000 or below.
- ✓ **Rs 21,001 to Rs 30,000: Rs 135/month**
  Half-yearly: Rs 810. Annual: Rs 1,620.
- ✓ **Rs 30,001 to Rs 45,000: Rs 188/month**
  Half-yearly: Rs 1,130. Annual: Rs 2,260.
- ✓ **Rs 45,001 to Rs 60,000: Rs 205/month**
  Half-yearly: Rs 1,230. Annual: Rs 2,460.
- ✓ **Above Rs 60,000: Rs 208/month**
  Half-yearly: Rs 1,250. Annual: Rs 2,500. At the constitutional maximum.
- ✓ **Payment frequency: Half-yearly** Half-yearly
  April-September (due by 30 Sep) and October-March (due by 31 Mar). Register with your local municipal body.

Kerala (Kerala Municipality Act, 1994 / Panchayat Raj Act, 1994)

- ✓ **Up to Rs 11,999/month: Nil**
  No PT for employees below Rs 12,000 salary.
- ✓ **Rs 12,000 to Rs 17,999: Rs 120/month**
  Half-yearly: Rs 720.
- ✓ **Rs 18,000 to Rs 29,999: Rs 180/month**
  Half-yearly: Rs 1,080.
- ✓ **Rs 30,000 and above: Rs 208/month (approx)**
  Half-yearly: Rs 1,250. Annual: Rs 2,500. Capped at constitutional limit.
- ✓ **Payment: Half-yearly to the local body (Municipality or Panchayat)** Half-yearly
  Due dates vary by local body. Typically April and October.

09 MP, Odisha, Jharkhand, Bihar & Chhattisgarh

Central and eastern states with similar PT structures

Madhya Pradesh (MP Vritti Kar Adhiniyam, 1995)

- ✓ **Up to Rs 18,750/month: Nil**
  Below Rs 2,25,000 annual income. No PT.
- ✓ **Rs 18,751 to Rs 25,000: Rs 125/month**
  Rs 1,500/year.
- ✓ **Above Rs 25,000: Rs 208/month (approx)**
  Rs 2,500/year (constitutional maximum). Monthly payment by the 10th.

Odisha (Odisha Municipal Corporation Act, 2003)

- ✓ **Up to Rs 15,000/month: Nil**
  No PT for salaries below Rs 15,000.
- ✓ **Rs 15,001 to Rs 25,000: Rs 150/month**
  Rs 1,800/year.
- ✓ **Above Rs 25,000: Rs 200/month**
  Rs 2,400/year. Paid to the local municipal body.

Jharkhand (Jharkhand Tax on Professions Act, 2011)

- ✓ **Up to Rs 25,000/month: Nil**
  Higher threshold than most states.
- ✓ **Rs 25,001 to Rs 41,666: Rs 100/month**
  For income above Rs 3 lakh and up to Rs 5 lakh per year.
- ✓ **Above Rs 41,666: Rs 208/month (approx)**
  Rs 2,500/year. Monthly payment.

Bihar (Bihar Tax on Professions Act, 2011)

- ✓ **Up to Rs 25,000/month: Nil**
  Same threshold as Jharkhand (both carved from the same state).
- ✓ **Rs 25,001 to Rs 41,666: Rs 100/month**
  Rs 1,200/year.
- ✓ **Above Rs 41,666: Rs 208/month**
  Rs 2,500/year. Registered with the local municipal body.

Chhattisgarh (Chhattisgarh Vritti Kar Act, 1995)

- ✓ **Up to Rs 18,750/month: Nil**
  Same structure as MP (inherited after bifurcation).
- ✓ **Rs 18,751 to Rs 25,000: Rs 125/month**
  Rs 1,500/year.

✓ **Above Rs 25,000: Rs 208/month**
Rs 2,500/year. Monthly payment.

10 Northeastern States PT

Assam, Meghalaya, Tripura, Sikkim, and Mizoram

Assam (Assam Professions, Trades, Callings and Employments Taxation Act, 1947)

- ✓ **Up to Rs 10,000/month: Nil**
  No PT for salaries below Rs 10,000.
- ✓ **Rs 10,001 to Rs 15,000: Rs 150/month**
  Rs 1,800/year.
- ✓ **Above Rs 15,000: Rs 208/month (approx)**
  Rs 2,500/year. Monthly payment.

Meghalaya (Assam Professions Tax Act, 1947 as adopted)

- ✓ **Similar slab structure as Assam**
  Meghalaya inherited the Assam Act and has not significantly amended it.
- ✓ **Above Rs 15,000: Rs 208/month**
  Rs 2,500/year. Check with Meghalaya Finance Dept for latest slabs.

Tripura (Tripura Professions, Trades, Callings and Employments Taxation Act, 1998)

- ✓ **Up to Rs 7,500/month: Nil**
  Lower threshold than most states.
- ✓ **Rs 7,501 to Rs 15,000: Rs 150/month**
  Rs 1,800/year.
- ✓ **Above Rs 15,000: Rs 208/month**
  Rs 2,500/year. Monthly payment.

Sikkim (Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006)

- ✓ **Sikkim has a flat-rate structure for most salary levels**
  PT ranges from Rs 50 to Rs 200/month based on income slabs.
- ✓ **Maximum: Rs 2,500/year**
  Payment to the local district administration. Check Sikkim Finance Dept for exact slabs.

Mizoram (Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995)

- ✓ **PT levied on annual income basis**
  Unlike most states, Mizoram collects PT annually, not monthly.
- ✓ **Maximum: Rs 2,500/year**
  Rates vary by income bracket. Annual payment to the state treasury.

Manipur and Nagaland do not levy Professional Tax. Arunachal Pradesh also does not levy PT.

11 PT Compliance Checklist for Employers

What every employer must do, every month

- ✓ **Register for PT in every state where you have employees** — One-time
  Multi-state businesses need separate PT registration in each state. Registration is with the state commercial tax department or local municipal body.
- ✓ **Deduct PT from employee salary based on work location** — Monthly
  PT applies based on where the employee works, not where the company is registered. A Mumbai office employee pays Maharashtra PT even if the company HQ is in Delhi.
- ✓ **Apply the correct slab for each employee's gross salary** — Monthly
  Different employees may fall in different slabs. Recalculate when salary changes (increment, promotion).
- ✓ **Deposit PT to the state government by the due date** — Critical
  Due dates vary: Maharashtra (last day of month), Karnataka (20th), Gujarat (15th), AP/Telangana (10th). Mark state-specific deadlines in your calendar.
- ✓ **File PT returns as per state rules**
  Monthly, quarterly, half-yearly, or annual depending on the state and your total PT liability.
- ✓ **Maintain PT deduction records for each employee**
  Include in the salary register. PT deducted must appear on every payslip.
  Payment of Wages Act, 1936
- ✓ **Issue PT deduction certificates to employees**
  On request, or at year-end. Employees claim PT as a deduction under Section 16(iii) of the Income Tax Act.
  Income Tax Act, S.16(iii)
- ✓ **Check for exemptions: women (Maharashtra), disabled persons, senior citizens**
  Exemptions vary by state. Maharashtra exempts all women. Some states exempt disabled employees. Verify your state's rules.
- ✓ **Update PT slabs when the state government revises rates** — Annual check
  Most states revise PT slabs infrequently (every few years), but always verify after budget announcements.
- ✓ **For multi-state companies: maintain state-wise PT registers**
  One employee per state, each with the correct state slab applied. Use payroll software to automate this.

12 PT and Income Tax: What Employees Should Know

How PT interacts with income tax deductions

Key Facts for Employees

✓ **PT is deductible under Section 16(iii) of the Income Tax Act**
The amount of PT paid during the financial year is allowed as a deduction from salary income. This reduces your taxable income.
Income Tax Act, 1961, S.16(iii)

✓ **PT deduction is available under both old and new tax regimes**
Unlike some deductions that are available only under the old regime, PT deduction under Section 16(iii) is available under both.

✓ **PT shows on your Form 16**
Your employer reports PT deducted in Part B of Form 16. Verify this amount matches your payslips before filing ITR.

✓ **Self-employed professionals must pay PT directly**
Doctors, lawyers, chartered accountants, and other self-employed professionals must register and pay PT themselves. The deduction is then claimed under Section 16(iii) or as a business expense.

For FY 2025-26, the maximum PT deduction is Rs 2,500 (since no state can charge more). While it's a small amount, many employees miss claiming it. Check your Form 16.

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This checklist is provided by Petpooja for informational purposes. Verify all compliance details with official sources before acting.

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AUTOMATE PT COMPLIANCE

Stop calculating PT *manually* for every state

Attendo auto-applies the correct Professional Tax slab for each employee based on their work location. PF, ESI, TDS, and PT calculated every month, automatically. Salary slips land in the employee app.

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