

## PROFESSIONAL TAX

Every employer in Kerala is required to pay professional tax of their employees and his establishment to the Panchayath, Municipalities and corporation. Professional tax in Panchayath is governed by Kerala Panchayath Raj (Professional Tax) Rules,1996 and professional tax in municipality and corporation is governed by Kerala Municipalities (professional tax) rules, 2005.

### **SCHEDULE**

(See rule 3)

(Rates of Profession Tax in force is appended below) from Nov.2010

Sl.No	Half Yearly Income	Half Yearly Tax
1	Rs 12000 to Rs 17999.	Rs 120
2	Rs 18000 to Rs 29999	Rs 180
3	Rs 30000 to Rs 44999	Rs 300
4	Rs 50000 to Rs 59999	Rs 450
5	Rs 60000 to Rs 74999>	Rs 600
6	Rs 75000 to Rs 99999	Rs 750
	Rs 100000 to Rs 124999	Rs 1000
8	<b>Rs 125000 and above</b>	<b>Rs 1250</b>

### **Note:-**

(i) The slab is for a period of 06 Months. Eg: If gross salary is 20,000/- per month then PT will be deducted Rs.1000/- in six months [either in proportionate or in lump sum]. (20,000X6=120000 which is coming under the slab 1Lac to 1,24,999/-)

(ii) Profession Tax is always paid in advance. For the first Half of April to September the tax is to be paid on or before August 31 and for the second half of October to March the tax payment date is 28th February.