

Professional tax in Andhra Pradesh

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 15,000	Nil
From Rs. 15,001 to Rs. 20,000	Rs. 150
Rs. 20,001 and above	Rs. 200

Deadline for remitting tax

The due date of the professional tax payment depends on when you obtained your certificate of enrolment. If you obtained the certificate of enrolment on or before the 31st of May, then you must pay your professional tax before the 30th of June of the same year.

If you enrolled after the 31st of May, you must pay the professional tax within a month of the enrolment date.

Professional tax in Assam

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 10,000	Nil
From Rs. 10,001 to Rs. 15,000	Rs. 150
From Rs. 15,001 to Rs. 24,999	Rs. 180
Rs. 25,000 and above	Rs. 208

Deadline for remitting tax

Professional tax in the state of Assam should be paid before the 28th of every month.

Professional tax in Bihar

Tax deduction period: Yearly

Tax slab	
Annual salary	Tax per year
Up to Rs. 300,000	Nil
From Rs. 300,001 to Rs. 500,000	Rs. 1,000
From Rs. 500,001 to Rs. 1,000,000	Rs. 2,000
Rs. 1,000,001 and above	Rs. 2,500

Deadline for remitting tax

Professional tax in Bihar should be paid on or before the end of November every year. Violation of this rule will incur a fine of Rs. 500.

Professional tax in Chhattisgarh

Tax deduction period: Monthly

Tax slab	
Annual salary	Tax per month
Up to Rs. 100,000	Nil
From Rs. 100,001 to Rs. 150,000	Rs. 130
From Rs. 150,001 to Rs. 200,000	Rs. 150
From Rs. 200,001 to Rs. 250,000	Rs. 200
From Rs. 250,001 and above	Rs. 208 and Rs. 212*

*Rs. 212 will be deducted yearly once; in the last month of the deduction cycle for people with salaries above Rs. 250,001.

Deadline for remitting tax

Professional tax deducted by the employer should be paid to the commercial tax department of Chhattisgarh within ten days of the month end.

If the employer fails to pay the tax before the due date, the tax assessing authority can impose a fine of 2% of the total due amount for that month or a maximum of two-thirds of the total due amount.

Professional tax in Gujarat

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 12,000	Nil
From Rs. 12,000 and above	Rs. 200

Deadline for remitting tax

The last date to pay professional tax depends on when you got your enrollment certificate. If you enrolled before the commencement of the year or before the 31st of August, professional tax should be paid before the 30th of September of the same year.

If you enrolled after the 31st of August, payment should be made within one month of enrollment for that year.

Professional tax in Jharkhand

Tax deduction period: Quarterly

Tax slab	
Annual salary	Tax per month
Up to Rs. 300,000	Nil
From Rs. 300,001 to Rs. 500,000	Rs. 100
From Rs. 500,001 to Rs. 800,000	Rs. 150

From Rs. 800,001 to Rs. 1,000,000	Rs. 175
Rs. 1,000,001 and above	Rs. 208

Deadline for remitting tax

Every enrolled employer should pay their owed tax on a quarterly basis. Professional tax should be paid before the 15th of May, the 16th of August, the 15th of November, and the 15th of February for quarters ending on the 30th of June, the 30th of September, the 31st of December, and the 31st of March respectively.

Professional tax in Karnataka

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 15,000	Nil
From Rs. 15,000 and above	Rs. 200

Deadline for remitting tax

All employers in Karnataka must pay their dues before the 30th of April every year. The state government can impose a fine of up to 50% of the total due amount in case of a delay in payment.

Professional tax in Kerala

Tax deduction period: Every six months

Tax slab	
Half-yearly salary	Tax per 6 months
Up to Rs. 11,999	Nil
From Rs. 12,000 to Rs. 17,999	Rs. 120
From Rs. 18,000 to Rs. 29,999	Rs. 180
From Rs. 30,000 to Rs. 44,999	Rs. 300
From Rs. 45,000 to Rs. 59,999	Rs. 450
From Rs. 60,000 to Rs. 74,999	Rs. 600
From Rs. 75,000 to Rs. 99,999	Rs. 750
From Rs. 100,000 to Rs. 124,999	Rs. 1,000
Rs. 125,000 or above	Rs. 1,250

Deadline for remitting tax

Professional tax in Kerala is paid on a half-yearly basis. Professional tax for the first half of the year (April to September) should be paid before the 31st of August. Tax for the second half of the year (October to March) should be paid before the end of February.

Government authorities can impose a fine of Rs. 5,000 on employers for non-payment of professional tax. In case of a delayed payment, the employer is liable to pay a penalty of 1% per month.

Professional tax in Madhya Pradesh

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 18,750	Nil
From Rs. 18,751 to Rs. 25,000	Rs. 125
From Rs. 25,001 to Rs. 33,333	Rs. 166 & 174*
From Rs. 33,334	Rs. 208 & 212*

*For employees earning more than Rs. 25,001 and less than Rs. 33,333 per month, Rs. 166 should be deducted as professional tax for the first 11 months and Rs. 174 should be deducted in the last month.

*For employees earning more than Rs. 33,334 per month, Rs. 208 should be deducted as tax for the first 11 months, and Rs. 212 for the last month.

Deadline for remitting tax

If an employer is registered before the commencement of the year or before the 31st of August, they should pay before the 30th of September every year. Employers who are registered after the 31st of August, should pay within 30 days from the date of registration.

In case of delayed payments, the tax assessing authority can levy a charge of 2% per month of the total tax due on the employer.

Professional tax in Maharashtra

Tax deduction period: Monthly

Exemption: Females earning a salary up to Rs.10,000 are exempt from professional tax.

Tax slab	
Monthly salary	Tax per month
Up to Rs. 7,500	Nil
From Rs. 7,501 to Rs. 10,000	Rs. 175
Above Rs. 10,001	Rs. 200 & 300*

*For employees earning above Rs. 10,001, professional tax of Rs. 200 will be deducted for the first 11 months, and Rs. 300 for the last month.

Deadline for remitting tax

Businesses enrolled before the start of the year or before the 31st of May, should pay tax for that year before the 30th of June. Businesses enrolled after the 31st of May should make their payment within 30 days of enrolment.

Late payments will incur a penalty of 10% of the total due amount.

Professional tax in Manipur

Tax deduction period: Yearly

Tax slab	
Annual salary	Tax per year
Up to Rs. 50,000	Nil
From Rs. 50,001 to Rs. 75,000	Rs. 1,200
From Rs. 75,001 to Rs. 100,000	Rs. 2,000
From Rs. 100,001 to Rs. 125,000	Rs. 2,400
Above Rs. 125,001	Rs. 2,500

Deadline for remitting tax

Professional tax is collected on a yearly basis in Manipur. Employers should pay their dues before the 30th of March every year.

Professional tax in Meghalaya

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 4,166	Nil
From Rs. 4,167 to Rs. 6,250	Rs. 16.50
From Rs. 6,251 to Rs. 8,333	Rs. 25
From Rs. 8,334 to Rs. 12,500	Rs. 41.50
From Rs. 12,501 to Rs. 16,666	Rs. 62.50
From Rs. 16,667 to Rs. 20,833	Rs. 83.33
From Rs. 20,834 to Rs. 25,000	Rs. 104.16
From Rs. 25,001 to Rs. 29,166	Rs. 125
From Rs. 29,167 to Rs. 33,333	Rs. 150
From Rs. 33,334 to Rs. 37,500	Rs. 175
From Rs. 37,501 to Rs. 41,666	Rs. 200
Rs. 41,667 and above	Rs. 208

Deadline for remitting tax

Payments should be remitted before the 28th of every month. A delayed payment will incur a penalty of 2% of the total due. Non-payment can incur up to 10% of the due amount.

Professional tax in Mizoram

Tax deduction period: Monthly

Tax slab

Monthly salary	Tax per month
Up to Rs. 5,000	Nil
From Rs. 5,001 to Rs. 8,000	Rs. 75
From Rs. 8,001 to Rs. 10,000	Rs. 120
From Rs. 10,001 to Rs. 12,000	Rs. 150
From Rs. 12,001 to Rs. 15,000	Rs. 180
From Rs. 15,001 or above	Rs. 208

Deadline for remitting tax

Professional tax in Mizoram is collected on a yearly basis by the state's tax department. Payment should be made before the 30th of June every year.

Professional tax in Nagaland

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 4,000	Nil
From Rs. 4,001 to Rs. 5,000	Rs. 35
From Rs. 5,001 to Rs. 7,000	Rs. 75
From Rs. 7,001 to Rs. 9,000	Rs. 110
From Rs. 9,001 to Rs. 12,000	Rs. 180
From Rs. 12,001 or above	Rs. 208

Deadline for remitting tax

The last date to pay professional tax depends on when you enrolled. If you enrolled your organisation before the start of the year or before the 31st of August, you're required to pay the tax by the 30th of September. If you enrolled after the 31st of August, you should pay within one month of the enrollment date.

Professional tax in Odisha

Tax deduction period: Monthly

Tax slab	
Annual salary	Tax per month
Up to Rs. 159,999	Nil
From Rs. 160,000 to Rs. 300,000	Rs. 125
Rs. 300,000 or above	Rs. 200 & 300*

*For employees who earn Rs. 3 lakhs and above, Rs. 200 will be deducted as professional tax for the first 11 months, and Rs. 300 for the last month.

Deadline for remitting tax

Employers registered under the state's Professional Tax Act should make their payment before the end of the succeeding month. For example, if an employer deducts professional tax from an employee's salary in the month of May, the deducted amount should be deposited to the government before the end of June.

Professional tax in Puducherry

Tax deduction period: Every six months

Tax slab	
Half-yearly salary	Tax per 6 months
Up to Rs. 99,999	Nil
From Rs. 100,000 to Rs. 200,000	Rs. 250
From Rs. 200,001 to Rs. 300,000	Rs. 500
From Rs. 300,001 to Rs. 400,000	Rs. 750
From Rs. 400,001 to Rs. 500,000	Rs. 1,000
Rs. 500,000 and above	Rs. 1,250

Deadline for remitting tax

Professional tax in Puducherry should be paid once every six months. Tax for the first half of the year should be remitted before the 30th of June and for the second half of the year, it should be paid before the 31st of December.

Professional tax in Punjab

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Above Rs. 20,833	Rs. 200

Deadline for remitting tax

Professional tax due for the month should be paid before the last date of the following month. A delayed payment can incur a penalty of up to 2% of the amount of tax due.

Professional tax in Sikkim

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 20,000	Nil
From Rs. 20,001 to Rs. 30,000	Rs. 125
From Rs. 30,001 to Rs. 40,000	Rs. 150
From Rs. 40,001 or above	Rs. 200

Deadline for remitting tax

Employers registered under the Act should remit tax on a quarterly basis. Professional tax deducted during the first quarter of the year should be paid before the 31st of July. For the second, third, and fourth quarter, the deadlines to pay the tax are the 31st of October, the 31st of January, and the 30th of April respectively.

In case of a delay in payment, the prescribed authority can impose a fine of Rs. 15 for each day the payment is delayed. Non-payment can incur a penalty of up to Rs. 1,000.

Professional tax in Tamil Nadu

Tax deduction period: Every six months

Tax slab	
Half-yearly salary	Tax per 6 months
Up to Rs. 21,000	Nil
From Rs. 21,001 to Rs. 30,000	Rs. 100
From Rs. 30,001 to Rs. 45,000	Rs. 235
From Rs. 45,001 to Rs. 60,000	Rs. 510
From Rs. 60,001 to Rs. 75,000	Rs. 760
Above Rs. 75,000	Rs. 1,095

Deadline for remitting tax

For salaries paid between April and September, the last date to remit professional tax is the 30th of September. For salaries paid from October to March, the deadline to remit is the 31st of March. Delayed payments will incur a fine of 2% of the total due amount.

Professional tax in Telangana

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 15,000	Nil
From Rs. 15,001 to Rs. 20,000	Rs. 150
Above Rs. 20,000	Rs. 200

Deadline for remitting tax

The due date to pay professional tax depends on when you received the enrollment certificate. The deadline to remit tax would be the 30th of June, if you enrolled before the start of the year or before the 31st of May of that year. If you were enrolled after the 31st of May, you should pay the tax within one month of the enrollment date.

Professional tax in Tripura

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 7,500	Nil
From Rs. 7,5001 to 15,000	Rs. 150
Above Rs. 15,001	Rs. 208

Deadline for remitting tax

Employers who are enrolled before the 31st of August, should pay the tax before the 30th of September for the year. Employers enrolled after the 31st of August are required to remit professional tax within one month of the enrollment day. Late payments will incur a penalty of 2% of the amount of tax due for each month it isn't paid.

Professional tax in West Bengal

Tax deduction period: Monthly

Tax slab	
Monthly salary	Tax per month
Up to Rs. 10,000	Nil
From Rs. 10,001 to Rs. 15,000	Rs. 110
From Rs. 15,001 to Rs. 25,000	Rs. 130
From Rs. 25,001 to Rs. 40,000	Rs. 150
Above Rs. 40,001	Rs. 200

Deadline for remitting tax

Employers in the state of West Bengal should pay professional tax once every financial year. The due date for the payment is on or before the 31st of July within the same year. Late payments will incur a penalty of 1% of the due tax amount.