

Professional Tax Applicability

Professional Tax is applicable for the below-mentioned individuals and entities:

- Companies
- Firms
- LLPs
- Corporation
- Societies
- HUF
- Associations
- Clubs
- Legal practitioners such as solicitors
- Contractors
- Architects
- Engineers
- Insurance agents
- Chartered Accountants
- CS
- Surveyors
- Tax consultants
- Management consultants
- Medical representatives such as doctors, medical consultants, and dentists

Professional Tax Slabs in Various States

Since each state tends to have its own slab for professional taxes, here are the [tax slabs](#) for various states and union territories in India.

Professional Tax in Maharashtra

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Up to Rs.7,500 for men	Nil
Up to Rs.10,000 for women	Nil
Rs.7,501 to Rs.10,000	Rs.175
Rs.10,000 and above	Rs.200 for 12 months and Rs.300 for the last month

Professional Tax in Karnataka

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Up to Rs.14,999	Nil
More than 15,000	Rs.200

Professional Tax in West Bengal

Monthly salary (in Rs.)	Tax (in Rs. 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
More than Rs.40,000	Rs.200

Professional Tax in Madhya Pradesh

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Up to Rs.18,750	Nil
Rs.18,751 to Rs.25,000	Rs.125
Rs.25,001 to Rs.33,333	Rs.167

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Rs.33,334 and above	Rs.208 for 11 months and Rs.212 for the last month

Professional Tax in Tamil Nadu

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Up to Rs.3,500	Nil
Rs.3,5001 to Rs.5,000	Rs.22.5
Rs.5,001 to Rs.7,500	Rs.52.5
Rs.7,501 to Rs.10,000	Rs.115
Rs.10,001 to Rs.12,500	Rs.171
Above Rs.12,500	Rs.208

Professional Tax in Andhra Pradesh

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Up to Rs.15,000	Nil
Rs.15,001 to Rs.20,000	Rs.150
Above Rs.20,000	Rs.200

Professional Tax in Gujarat

Monthly salary (in Rs.)	Tax (in Rs. 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

Professional Tax in Odisha

Monthly salary (in Rs.)	Tax (in Rs. Per month)
Up to Rs.13,304	Nil
Rs.13,305 to Rs.25,000	Rs.125
Rs.25,001 and above	Rs.200 for 12 months and Rs.300 for the last month

Exemption in Professional Tax

The below-mentioned individuals need not pay Professional Tax:

- Individuals who run educational institutions that teach classes up to twelfth standard.
- Individuals in the Central Para Military Force (CPMF).
- An individual who has one child and has undergone a sterilization operation. However, the relevant documents must be submitted.
- Any ex-serviceman who comes under SI No.1 (Schedule)
- Any handicapped individual who has at least a 40% disability. However, the relevant certificate must be submitted.
- Individuals who have a permit for a single three-wheeler or a single taxi to carry goods.
- Deaf, dumb, and blind individuals who are earning a salary.
- Civilian non-combatant and combatant members who are part of the Armed Forces. However, the Army Act must govern the Armed Forces.
- Foreign technicians who have been employed by the state.
- All philanthropic and charitable hospitals that are present in places that come under below taluk level.

