

Andhra Pradesh

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 15,000/-	Nil
Rs 15,001-Rs 20,000/-	Rs 150
Rs 20,001/- or Above	Rs 200

Assam

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 10,000/-	Nil
Rs 10,001- Rs 14,999/-	Rs 150
Rs 15,000- Rs 24,999/-	Rs 180
Rs 25,000/- or Above	*Rs 208 & 212

*Professional Tax is payable @Rs 208 for first 11 months and Rs 212 in the last month.

Bihar

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 25,000/-	Nil
Rs 25,001-Rs 41,666/-	Rs 83.33
Rs 41,667-Rs 83,333/-	Rs 166.67
Rs 83,334/- or Above	Rs 208.33

Chattisgarh

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 12,500/-	Nil
Rs 12,501-Rs 16,667/-	Rs 150
Rs 16,668-Rs 20,833/-	Rs 180
Rs 20,834-Rs 25,000/-	Rs 190
25,001/- or Above	Rs 200

Gujarat

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 5,999/-	Nil
Rs 6,000-Rs 8,999/-	Rs 80

Rs 9,000-Rs 11,999/-	Rs 150
Rs 12,000/- or Above	Rs 200

Jharkhand

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 25,000/-	Nil
Rs 25,001-Rs 41,666/-	Rs 100
Rs 41,667-Rs 66,666/-	Rs 150
Rs 66,666-Rs 83,333/-	Rs 175
Rs 83,334/- or Above	*Rs 208

*Professional Tax is payable @Rs 208 for first 11 months and Rs 212 in the last month.

Karnataka

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 15,000/-	Nil
Rs 15,001/- or Above	Rs 200

Kerala

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 1,999/-	Nil
Rs 2,000- Rs 2,999/-	Rs 20(120)
Rs 3,000- Rs 4,999/-	Rs 30(180)
Rs 5,000- Rs 7,499/-	Rs 50(300)
Rs 7,500- Rs 9,999/-	Rs 75(450)
Rs 10,000- Rs 12,499/-	Rs 100(600)
Rs 12,500- Rs 16,666/-	Rs 125(750)
Rs 16,667- Rs 20,833/-	Rs 166(1000)
Rs 20,884/- or Above	Rs 208(1250)

Payable Semi Annually. In bracket Professional Tax payable Semi Annually is mentioned.

Madhya Pradesh

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 12,500/-	Nil
Rs 12,501-Rs 14,999/-	Rs 125

Above Rs 15,000/-	*Rs 208 & Rs 212
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*Madhya Pradesh levies Professional Tax @ Rs 208 for 11 months and Rs 212 for the last month.

Maharashtra

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 7,500/-	Nil
Rs 7,501-Rs 10,000/-	Rs 175
Above Rs 10,001/-	*Rs 200 & Rs 300

*Maharashtra Government levies Professional Tax @ Rs 200 for 11 months and Rs 300 for the last month.

**Women who earn Salary up to Rs 10,000/- per month are exempted from paying Professional Tax.

Meghalaya

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 4,166/-	Nil
Rs 4,167- Rs 6,250/-	Rs 16.50
Rs 6,251- Rs 8,333/-	Rs 25
Rs 8,334- Rs 12,500/-	Rs 41.50
Rs 12,501- Rs 16,666/-	Rs 62.50
Rs 16,667- Rs 20,833/-	Rs 100
Rs 20,834- Rs 25,000/-	Rs 125
Rs 25,001/- or Above	*Rs 208 & Rs 212

*Professional Tax is payable @Rs 208 for first 11 months and Rs 212 in the last month.

Orissa

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 13,304/-	Nil
Rs 13,305- Rs 25,000/-	Rs 125
Rs 25,001/- or Above	*Rs 200 & Rs 300

*Professional Tax will be payable @ Rs 200 for first 11 months and Rs 300 in the last month.

Tamil Nadu

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 3,500/-	Nil
Rs 3,501-Rs 5,000/-	Rs 16.66(100)
Rs 5,001-Rs 9,000/-	Rs 40 (235)
Rs 9,001-Rs 10,000/-	Rs 85(510)
Rs 10,001-Rs 12,500/-	Rs 126.67(760)
Above Rs 12,501/-	Rs182.50 (1095)

Collectible Semi- Annually. In bracket Professional Tax payable Semi Annually is mentioned.

Tripura

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 5,000/-	Nil
Rs 5,001- Rs 7,000/-	Rs 70 (420)
Rs 7,001- Rs 9,000/-	Rs 120(720)
Rs 9,001- Rs 12,000/-	Rs 140(840)
Rs 12,001- Rs 15,000/-	Rs 190(1140)
Rs 15,001/- or Above	Rs 2496(208)

Collectible Semi-Annually. Amount given in bracket is the Professional Tax payable Semi Annually.

West Bengal

Monthly Salary	Professional Tax Levied (P.M)
Up to Rs 8,500/-	Nil
Rs 8,501-Rs 10,000/-	Rs 90
Rs 10,001-Rs 15,000/-	Rs 110
Rs 15,001-Rs 25,000/-	Rs 130
Rs 25,001-Rs 40,000/-	Rs 150
Above Rs 40,001/-	Rs 200

States and Union Territories where Professional Tax is Not Applicable

Arunachal Pradesh
Andaman & Nicobar
Chandigarh

Dadra & Nagar Havelli
Daman & Diu
Delhi
Goa
Haryana
Himachal Pradesh
Jammu & Kashmir
Lakshadweep
Nagaland
Punjab
Rajasthan
Uttaranchal
Uttar Pradesh