TDS CHART FY 2025-26

Section	Nature of Payment	Threshold Limit (₹)	Rate
192A	PF withdrawal	₹ 50,000	10.00%
192	Salary	Tax Slab	Normal Slab Rate
193	Interest on securities	Debentures - ₹ 5,000	10.00%
		8% Savings (Taxable) Bonds 2003 or 7.75% Savings (Taxable) Bonds 2018 - ₹ 10,000	10.00%
		Other securities - ₹ 10,000	10.00%
194	Dividend	₹ 10,000	10.00%
194A	Interest other than Interest on securities		
	1.Payer - Bank, Co-operative Society and Post Office	Senior Citizen - 1,00,000/-	10.00%
		Others - 50,000/-	10.00%
	2. Payer - Others	₹ 10,000	10.00%
194B	Winnings from lottery, crossword puzzle Etc.	₹ 10,000 for each transaction	30.00%
194BA	Winnings from online games	No Threshold Limit	30.00%
194BB	Winning from horse race	₹ 10,000 (Aggregate winnings during a financial year)	30.00%
194C	Payments to contractors and sub-contractors		
	1. Individual / HUF	Single transaction- ₹ 30,000 Total transactions during FY- ₹ 1 lakh	1.00%
	2. Others		2.00%
194D	Insurance commission		2.00%
	1. Individual	₹ 20,000	2.00%
	2. Companies		10.00%
194DA	Payment in respect of life insurance policy	₹ 1,00,000	2.00%
194E	Payments to non-resident sportsmen or sports associations	No Threshold Limit	20.00%
194EE	Payments in respect of deposits under National Savings Scheme	₹ 2,500	10.00%
194G	Commission, price, etc. on sale of lottery tickets	₹ 20,000	2.00%
194H	Commission or brokerage	₹ 20,000	2.00%
194I(a)	Rent on hiring of plant and machinery		
	1. individuals or HUF whose turnover business during Previous FY exceeds ₹ 1 Cr or gross receipts from profession ₹50 Lakhs	₹ 50,000 per month or part of month	2.00%
	2. Others		
194I(b)	Rent on other than plant and machinery		
	1. individuals or HUF whose turnover business during Previous FY exceeds ₹ 1 Cr or gross receipts from profession ₹50 Lakhs	₹ 50,000 per month or part of month	10.00%
	2. Others		
194IA	TDS on Sale of immovable property	₹ 50,00,000	1.00%
194IB	Payment of rent by individuals or HUF other than those whose turnover business during Previous FY Exceeded ₹ 1 Cr or gross receipts from profession ₹50 Lakhs	₹ 50,000 per month	2.00%
194IC	Payment under specified agreement - JDA to Ind/HUF	No Threshold Limit	10.00%
194J(a)	Fees for technical services	₹ 50,000	2.00%
194J(b)	Fees for professional services or royalty etc	₹ 50,000	10.00%

194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	₹ 10,000	10.00%
194LA	Payment of compensation on acquisition of certain immovable	₹ 5,00,000	10.00%
194LB	Payment by way of Interest from Infrastructure Debt fund to NR or Foreign Company	No Threshold Limit	5.00%
194LBA	Income from units of a business trust	No Threshold Limit	10.00%
194LBB	Income in respect of units of investment fund	No Threshold Limit	10.00%
194LBC	Income in respect of investment in securitization trust	No Threshold Limit	10.00%
194LD	TDS on interest on bonds / government securities	No Threshold Limit	5.00%
194M	Payment by individuals or HUF not liable to deduct TDS under Section 194C, 194H, and 194J	₹ 50,00,000 during FY	2.00%
194N	Cash withdrawal exceeding a certain amount	Co-operative society: ₹ 3 Crore	2.00%
		Others: ₹ 1 crore	2.00%
	Cash withdrawal in case person not filing ITR for last three years and the original ITR filing due date expired	₹ 20Lakhs to ₹ 1 Crore	2.00%
		> ₹ 1 Crore	5.00%
194O	Payment of certain sums by e-commerce operator to e-commerce participant	₹ 5,00,000	10.00%
194P	Payment of pension or interest to specified senior citizens of age 75 years or more	Basic exemption limit of senior citizens or super senior citizens	Normal Slab Rate
194Q	Deduction of tax at source on payment of certain sum for purchase of goods	₹ 50,00,000	0.10%
194R	Benefits or perquisites of business or profession	₹ 20,000	10.00%
194S	Payment of consideration for transfer of virtual digital asset		
	1. by persons other than specified persons	₹ 10,000	1.00%
	2. by specified persons	₹ 50,000	1.00%
194T	Partner's Remuneration	₹ 20,000	10.00%