TDS RATE CHART TAX YEAR 2026-27

Nature of Payment	Old Section	New Section	Payment Code	Threshold Limit (Rs.)	TDS Rate
Salary (Non-Government Employees)	192	392	1001	Basic exemption limit	Slab Rates
Salary (Government Employees)	192	392	1002	Basic exemption limit	Slab Rates
Premature PF withdrawal	192A	392(7)	1004	50,000	10%
Interest on Securities	193	393(1) [Sl.5(i)]	1019	10,000	10%
Dividend	194	393(1) [Sl.7]	1029	Nil	10%
Interest other than Securities	194A				
A) Senior Citizens		393(1)[Sl.5(ii).D(a)]	1020	1,00,000	10%
B) Other Individuals		393(1)[Sl.5(ii).D(b)]	1021	50,000	10%
C) Others		393(1)[Sl.5(iii)]	1022	10,000	10%
Lottery/Game Winnings	194B	393(3)[Table: Sl. No. 1	1058	10,000	30%
Winnings from online game	194BA	393(3)[Table: Sl. No. 2]	1060	Nil	30%
Winnings from horse race	194BB	393(3)[Table: Sl. No. 3]	1062	10,000	30%
Contractors / Sub-contractors	194C				
A) Individual / HUF		393(1)[Sl.6(i).D(a)]	1023	30,000/1,00,000	1%
B) Others		393(1)[Sl.6(i).D(b)]	1024	Same	2%
Insurance Commission	194D				
A) Individual / HUF		393(1)[Table: Sl. No. 1(I)]	1005	20,000	2%
B) Others		393(1)[Table: Sl. No. 1(I)]	1005	20,000	10%
Received Payment - Life Insurance Policy	194DA	393(1)[Table: Sl. No. 8(i)]	1030	1 lakh	2%
Received Payment - (NSS)	194EE	393(3)[Table: Sl. No. 6]	1066	2,500	10%
Lottery Commission	194G	393(3)[Table: Sl. No. 4]	1063	20,000	2%
Commission / Brokerage	194H	393(1)[Sl.1(ii)]	1006	20,000	2%
Rent	194I				
A) Plant & Machinery	194I(a)	393(1)[Sl.2(ii).D(a)]	1008	50,000/month	2%
B) Land/Building/Furniture	194I(b)	393(1)[Sl.2(ii).D(b)]	1009	50,000/month	10%
Professional / Technical Fees	194J				
A) Technical Services	194J(a)	393(1)[Sl.6(iii).D(a)]	1026	50,000	2%
B) Professional Services	194J(b)	393(1)[Sl.6(iii).D(b)]	1027	50,000	10%
C) Director Fees	194J(b)	393(1)[Sl.6(iii).D(b)]	1028		10%
Payment of dividend by mutual Funds	194K	393(1)[Table: Sl. No. 4(i)]	1013	10,000	10%
Payment of compensation on acquisition of certain immovable property	194LA		1012	5 lakh	10%
Interest from units of a business trust to a resident unit holder	194LBA	393(1)[Table: Sl. No. 4(ii)]	1014	Nil	10%

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Nature of Payment	Old Section	New Section	Payment Code	Threshold Limit (Rs.)	TDS Rate
Dividend from units of a business trust to a resident unit holder	194LBA	393(1)[Table: Sl. No. 4(ii)]	1015	Nil	10%
Income in respect of investment of investment fund	194LBB	393(1)[Table: Sl. No. 4(iii)]	1017	Nil	10%
Income in respect of investment in securitization trust	194LBC	393(1)[Table: Sl. No. 4(iv)]	1018	Nil	10%
Payment made for Contracts, Brokerage or Professional Fees etc. by Individual and HUF	194M			50 lakh	2%
Cash withdrawal in excess of 1 crore during the previous year from 1 or more account with a bank or co-operative society	194N		1064	1 Crore (Rs. 3 Crores, if withdrawal is by co-operative society)	2%
For Regular Taxpayer			1065	(20 Lakh - 1 Crore) (if ITR not filed for previous 3 years)	2%
For Regular Taxpayer			1065	(1 Crore and above) (if ITR not filed for last 3 years)	5%
TDS on e-commerce participants	194O	393(1)[Table: Sl. No. 8(v)]	1035	5 lakh	0.10%
TDS in case of Specified Senior Citizen (above 75 years) having Salary & Interest (ITR not required)	194P			Nil	Slab Rates
Purchase of Goods	194Q	393(1)[Sl.8(ii)]	1031	50 Lakh	0.10%
Perquisite / Benefit	194R				
A) Cash		393(1)[Sl.8(iv)]	1033	20,000	10%
B) In Kind / Mixed		393(1)[Sl.8(iv) Note 6]	1034	20,000	10%
Consideration for transfer of a virtual digital asset (other than individual or HUF)	194S	393(1)[Table: Sl. No. 8(vi)]	1037	10,000	1%
Payment to Partner of the Firm	194T	393(3)[Sl.7]	1067	20,000	10%

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