

TDS Rate Chart

There are around 20-29 sections which prescribe different types of payments on which tax is deductible at source. However the most commonly encountered nature of payments on which tax is to be deducted at source are as follows.

Most Commonly encountered TDS Section with Tax Rate

Section	Nature of Payment for Domestic Transactions	Threshold Limit	Individual / HUF TDS Rate	Others	15G-15H
194LA	Immovable Property (TDS exempted under RFCTLARR Act (w.e.f. 01.04.2017))	-	-	-	NO
194C	Contractor - Single Transaction	30,000	1	2	NO
194C	Contractor - Aggregated Transaction during the F.Y.	1,00,000	1	2	NO
194IA	Transfer of certain immovable property other than agriculture land	50,00,000	1	1	NO
194I	Rent of Plant / Machinery / Equipment	1,80,000	2	2	YES
194J	Payment to Call Centre Operator (w.e.f. 01.06.2017)	30,000	2	2	NO
194H	Commission / Brokerage	15,000	5	5	NO
194G	Commission - Lottery	15,000	5	5	NO
194IB	Rent by Individual / HUF (w.e.f. 01.06.2017)	50000/PM	5	-	NO
194D	Insurance Commission	15,000	5	10	YES
193	Interest on Securities	10,000	10	10	YES
194A	Interest to other than Resident Senior Citizen	10,000	10	10	YES
194A	Interest to Resident Senior Citizen	50,000	10	10	YES
194I	Rent of Land and Building - F&F	1,80,000	10	10	YES
194J	Professional Fees / Technical Fees / etc.	30,000	10	10	NO
192A	Premature withdrawal from EPF	5,000	10	-	YES
194	Dividends	2,500	10	10	YES
194LA	Compensation on transfer of certain immovable property other than agricultural land	2,50,000	10	10	NO
194B	Winning from Lotteries	10,000	30	30	NO
194BB	Winning from Horse Races	10,000	30	30	NO
192	Salaries	-	As per income tax slabs	-	NO

Other TDS Sections					
Section	Nature of Payment for Domestic Transactions	Threshold Limit	Individual / HUF TDS Rate	Others	15G-15H
194F	Repurchase Units by MFs		20	20	NO
194E	Non-Resident Sportsmen or Sports Association		20	20	NO
194EE	NSS	2,500	10	10	YES
194DA	Life insurance Policy	1,00,000	1	1	YES
194LB	Income by way of interest from infrastructure debt fund (non- resident)	-	5	5	NO
194LC	Income by way of interest by an Indian specified company to a non-resident / foreign company on foreign currency approved loan / long-term infrastructure bonds from outside India (applicable from July 1, 2012)	-	5	5	NO
194LD	Interest on certain bonds and Govt. Securities (from 01-06-2013)	-	5	5	NO

Note

1. TDS is not applicable on Goods and Service Tax (GST) where GST is shown separately.
- 2.No Surcharge, Health & Education Cess is not deductible on payments made to residents, other than salary