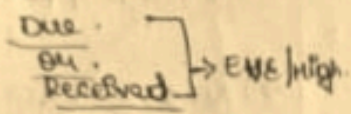


Salary ER-E

Old Scheme

A.8/Basic Salary:

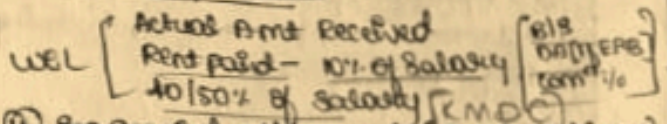


Fully Exempted :- Allowance to High Court Judges.

- * Salary paid by the United Nations Org.
- * Sumptuously Allowance granted to High Court or Supreme Court Judges.

It's fully taxable in Both Scheme.

- ① TA → Dp upto 3200 pm. Both scheme
- ② BA → Not allowed in default tax regime
- ③ HRA Only old scheme



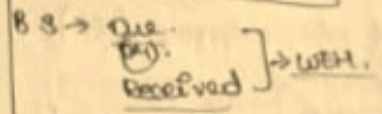
- ④ Sp Special allowance: - [Both in old & new] (partly tax)
 - ① Amt of allowance → Travelling A, DA, CA, HA, PA, JA
 - ② Amt utilized for the official purposes

⑤ It's partly Taxable in old scheme

- (i) BA :- 1300 | 1100 | 1050 | 750 | 800 | 300 pm
- (ii) SC :- 800 | 300 pm. [1000 pm in slacken of TA]
- (iii) TA :- 200 pm → Transport
- (iv) TB :- 70% allowance | 10000 p.m. → WEL Transport System
- (v) CE :- 100 p.m, pc, maximum 2 child
- (vi) HE :- 300 pm, pc, max 2 child.
- (vii) FA :- 2600 p.m
- (viii) MFA :- 100 p.m
- (ix) CIA :- 3000 p.m
- (x) TA :- 3200 p.m [0] → Transport allowance
- (xi) UGA :- 800 p.m
- (xii) HAA :- 1060 p.m & 1600 p.m.
- (xiii) AF :- 4200 p.m
- (xiv) GMAF :- 3250 p.m

⊙ Leave Salary / Encashment :- Amt Rec. [Both Scheme]
 2500000, 10x Avg. ms + com + [LE pay set AD] x Avg ms
 DS → 100%
 AS → CE → Ex
 DEE → CE Received.
 2500000
 10x AMS
 [LB-LA] x AMS / 30
 LA = How much leave was
 LB = max 30 days WEL
 AL⁶⁴

New Scheme

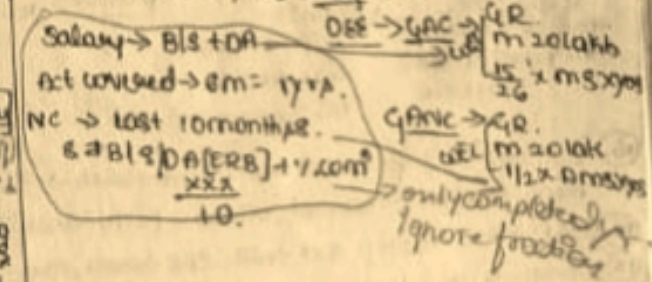


Fully Taxable

- ① HRA & Special Allowance (i) travelling (ii) daily allowance (iii) conveyance (iv) Transport allowance to blind / deaf & dumb / or the physically handicapped EE → It's partly exempt
- ② BA, DA, OT, FMA, CCA, Intellim Allow, Steward Allowance, project Allowance, Tiffin / launch / dinner Allowance, Any other cash Allowance, Warden Allowance, Non-practising Allowance, Transport Allowance to EE other.
- ③ Special compensatory, Border area (or) remote locality (or) difficult area (or) distributed area, Tribal area (schedule area / agency area / specified states, EE working in any Transport System to meet his personal expenditure, children education, Hotel expenditure, Field area, modified field area, counter insurgency allowance, under ground allowance, high altitude allowance for 9000 to 15000, for above 15000. Armed force, granted meet the armed force in AFRI & Laksha Group of

④ Annuity on pension :- [Both tax]
 UGP → 100%, CP → CG → Fully exempt.
 DEE → AQ → Ex = 1/3 of CP
 NEQ → Ex = 1/2 of CP

⑤ Gratuity Act 1972 [Both tax]
 DS → 100%, AS → CG → FE



only completed
 ignore fraction

ER (+) B QTI
EE (-) A QTI 'D'

ER → 12% of salary Exempt. [RPF]

Int. ER → Exempt.
EE → a.s/pa] → RPF

(14) RFA (New tax & old)

(i) UFRFA :- Govt EE → license fee / rent as per Govt
(c) Actual Rent paid.

* Non-Govt EE → owned by ER.

Population > 40 lacs as per 2011 census.
10% of salary.

Population > 15 - 40 lacs
7.5% of salary

Population < 15 lacs other cities
5% of salary

→ owned not by ER.

All cities same %.

10% of salary @ Rent paid.
WEL.

(Salary & all monetary pay only OA [if] not include AS & arrears of salary)

(ii) ERFA :- * furniture value owned:

10% p.a of .O.C of furniture.

* Not owned ER = Rental value will be taxable.

* Hire / Rent + Rent.

(iii) Hotel RFA :- TV = 24% of salary for whole x %
WEL (c) Hotel charges.

upto 15 days.

provide on Transfer from one place to another place → Ex. Salary per whole yr $\times \frac{15}{365}$

(15) Education facility → scholarship & training → nil
School facilities →

owned by ER → fees in similar school - 1000 p.m p.c.
Other → Exp paid by ER.

(15) medical facility → within India → (i) owned by ER.

Out India :- Treatment → p.

Stay → p.a.

Travel → p.a.

Exempt upto.

if QTI more than 20000. RBT limit if QTI = 60 lacs then 20000.

then Travel exempt & taxable. All exempt upto RBT.

private :- 100% taxable

(16) Free meals → Refreshment → nil, Remote areas → nil, Non-Tra meal vouchers → sol meal, others → Fully Taxable

(17) Use of MA → Laptop Exempt → nil, CAR → Rules, others → 10% Rent

(18) Transfer of MA → Laptop → 50% CYR on WDV, CAR → 20% WDV, others → 10% SLM.

WEL [AAR 500000 or N by CY
15x Avg pay of last 3 months x 103
26] 14 → Exempt.

(16) VRS → GE & OEE → Valuation volume before for your age
WEL [AAR 50000.
2x mon salary of last month x 103 (BIS + DACI) + 1%]
Salary last drawn x balance months
12x of service left from the date of R

(17) contribution made on superannuation fund Annual accretion (ER, RPF, NPS Appr)

$TP = (PC_2)^{XR} + (PC_1 + TP_1)^{XR} \rightarrow \frac{i}{\text{fund Avg.}}$

PC → CY contribution > 75000

PC₁ → Aggregate contribution > 75000 Except CY

TP₁ → Aggregate TP Except CY.

i → Interest = 0. p fund + cy cont. Excluding value

Fund Avg → PY 23-24. = opt + 1
2

(18) motor car :- owned by EE.

Expⁿ paid by EE → TV → nil.

Expⁿ paid by ER → 100% used op → nil.

100% used pp → 100%.

Both DP & PP → T. Expⁿ paid.

(19) if Esop to EE :-

Fmv (c) Amt paid by EE

(c) Actual Expⁿ op.

(c) if cc upto 16000

1800 p.m

more than 16000

2400 p.m

Driver salary

900 p.m

(ii) owned / Hire by ER.

Expⁿ paid by EE → o.p → nil.

p.p → owned 10% original cost.

Not owned → Rent paid ER.

Both → upto 16000 → 600 p.m

> 16000 → 900 p.m

(+) Driver 900 p.m

Expⁿ paid by ER → o.p → nil.

p.p → CAR → owned → 10% p.a cost

Expⁿ → Rent → Rent charge & Act Exp by ER

Both → upto 16000 → 1800 p.m

> 16000 → 2400 p.m

(+) 900 p.m if Driver.