

TDS Rate Chart for FY 2025-26

Heads	Description	Threshold limit Rs.	TDS Rate
192	Payment of salary	Basic exemption limit of employee	Normal Slab Rates
194A	Interest other than interest from securities (from deposits with banks/post office/co-operative society)	Senior Citizens- 1 lakh Others- 50,000	10%
194B	Income from lottery winnings, card games, crossword puzzles etc.	Aggregate income from lottery winnings, card games, crossword puzzles etc- 10,000 for each transaction	30%
194BA	Income from online games	No limit	30%
194BB	Income from horse race winnings	10,000 (Aggregate winnings during a financial year not single transaction)	30%
194C	Payment to contractor/sub-contractor:- a) Individuals/HUF b) Other than Individuals/HUF	Single transaction- 30,000 Total transactions during FY- 1 lakh	1% 2%
194D	Insurance Commission	20,000	2%
194DA	Insurance pay-out in respect of a life insurance policy	1 lakh	2%
194G	Payments, commission, etc., on the sale of lottery tickets	20,000	2%
194H	Commission or brokerage	20,000	2%
194I	Rent: 194-I(a) Rent on plant and machinery	50,000 per month	2%
	194-I(b) Rent on land/building/furniture/fitting		10%
194-IA	Payment in consideration of transfer of certain immovable property other than agricultural land.	50 lakhs	1%
194-IB	Rent payment by an individual or HUF not covered u/s. 194-I	50,000 per month	2%

Heads	Description	Threshold limit Rs.	TDS Rate
194J	Fees – Technical Services, Call Centre, Royalty, Distribution / Exhibition of Cinematography Films, etc.	50,000	2%
	Fees – All other Professional Services	50,000	10%
194K	Payment of any income for units of a mutual fund, for example, dividend	10,000	10%
194M	Certain payments by Individual/HUF not liable to deduct TDS under Section 194C, 194H, and 194J	50 lakhs	2%
194N	Cash withdrawal exceeding a certain amount	Co-operative society: 3 Crore Others: 1 crore	2% 2%
194O	Payment for the sale of goods or provision of services by the e-commerce operator through its digital or electronic facility or platform.	5 lakhs	0.10%
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 Tax Slab Rates
194Q	Payments for the purchase of goods	50 lakhs	0.10%
194R	Perquisite or benefit to a business or profession	20,000	10%