

**TDS RATE REFERENCER WITH EFFECT FROM 1st JULY 2010**

Type of payment	Limit beyond which TDS has to be deducted	PAID TO	Rate of deduction %
Contract / sub contract Sec 194C	30,000 for single payment & 75,000 for aggregate of all payments	Individual or HUF	1.00
		Company or Firm	2.00
Professional fees Sec 194J	30,000 in a year	Individual or HUF	10.00
		Company or Firm	10.00
Rent - for land or building Sec 194I	180,000 per annum	Individual or HUF	10.00
		Company or Firm	10.00
Rent - for machinery or plant or equipment Sec 194I	180,000 per annum	Individual or HUF	2.00
		Company or Firm	2.00
Brokerage & commision Sec 194H	5,000 in a year	Individual or HUF	10.00
		Company or Firm	10.00
Interest other than interest on securities Sec 194A	10,000 in respect of bank and post office deposits. 5,000 in other cases	Individual or HUF	10.00
		Company or Firm	10.00

Note :  
1. For Salary payment to individuals, tax to be made on taxable salary at the following slabs.  
Cess @ 3% will have to considered for deduction

Men	
<= 160,000	Nil
160,001 to 500,000	10%
500,001 to 800,000	20% + 34,000
> 800,000	30% + 94,000

Women	
<= 190,000	Nil
190,001 to 500,000	10%
500,001 to 800,000	20% + 31,000
> 800,000	30% + 91,000

Senior citizens	
<= 240,000	Nil
240,001 to 500,000	10%
500,001 to 800,000	20% + 26,000
> 800,000	30% + 86,000