

# वेतन से आय Income from Salaries

उभो II ①

① एक निवासी कर्मचारी, जो जम्मू कश्मीर राज्य में 9000 फीट से अधिक ऊंचाई वाले ऐसे क्षेत्र में कार्यरत है, जो धारा 10(14)(ii) के अन्तर्गत निर्धारित अधिसूचना के अन्तर्गत के स्थान में तथा अनु-2 की श्रेणी A में भी आता है, को वेतन के अतिरिक्त मिलने वाले भत्तों में निम्न विशेष भत्ते शामिल हैं। इन विशेष भत्तों की कर योग्य राशि की गणना करें

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|--|---------------------------------|
| ① जलवायु भत्ता 700 रु प्रति माह                        |                                 |
| ② वर्क से ठके दुरी स्थान का भत्ता 300 रु प्रति माह     |                                 |
| ③ अशौच क्षेत्र का भत्ता                                | 800 <del>300</del> रु प्रति माह |
| ④ सीमावर्ती क्षेत्र का भत्ता                           | 600 रु प्रति माह                |
| ⑤ उसके दो बच्चे दिल्ली में पढ़ रहे हैं छात्रावास भत्ता | 800 रु प्रति माह                |
| ⑥ दोनों बच्चों की शिक्षा प्रति भत्ता                   | 500 रु प्रति माह                |

हल: कर योग्य राशि की गणना

① जलवायु भत्ता 700 x 12	8400	
② वर्क से ठके स्थान भत्ता 300 x 12	3600	
	12000	
- अधिकतम कर मुक्त राशि 8000	8000 x 12	9600
	2400	
③ अशौच क्षेत्र भत्ता 800 x 12	9600	
④ सीमावर्ती क्षेत्र भत्ता 600 x 12	7200	
	16800	
- धरया अधिकतम 1300 रु प्रति माह	1300 x 12	15600
	1200	
⑤ छात्रावास भत्ता (प्रति बच्चा 300 रु) (800-300) 500 x 12		2400
⑥ शिक्षा भत्ता प्रति बच्चा 100 रु (300-200) 100 x 12		1200
<u>taxable Amount</u>	7200	



Computation of Income from Salary

① Gross Salary		195000
② Medical expenditure directly paid by the employer to private medical practitioner	—	30,000
③ Medical expenditure directly paid by the employer to approved hospital	—	exempt
④ Reimbursement of medical exp. incurred by the employee in an approved hospital	—	exem
⑤ Expenditure on travelling abroad (Not exempt as his HTI exceeds 2,00,000) (195000 + 50,000 + 30,000 + 2000)	—	1,00,000
⑥ Expenditure on stay & treatment abroad — exempt to extent to RBI	150,000 1,00,000	50,000
⑦ Reimbursement of medical expenditure on grand father		2000
Gross Salary		<u>3,77,000</u>



Exp-12

(3)

Computation of salary

① Basic salary	3,92,000
② D.A.	—
③ Entertainment Allowance	36,000
④ Bonus	32,000
⑤ Commission	40,000
⑥ Payment of insurance premium	—
⑦ Employer's contribution R.P.F. (निशोम्ता)	—
⑧ conveyance allowance	—
⑨ facility of sweeper (निशोम्ता)	—
⑩ Salary of the gardener (निशोम्ता)	—
⑪ Payment of electricity bill (निशोम्ता)	—
⑫ Interest (निशोम्ता)	—

Taxable

5,00,000



exp-16

(4)

Statement of Gross Salary

① Basic pay	6,00,000
② Dearness Allowance (DA)	36,000
③ Entertainment Allowance	6,000
④ Car including Driver (2400 + 900 x 12)	39,600
⑤ Gardener	18,000
⑥ watch man	13,200
⑦ sweeper	24,000
⑧ Domestic servant	7,200
⑨ Refrigerator for 7 months	4,900
⑩ free Education	—
⑪ Guest house	5,000
⑫ concession in Share (20 x 300)	6,000
⑬ Gas, electricity and water bills	15,000
⑭ Membership fee to Lion's club	1,000

Total

7,33,600



exp-26

(5)

Computation of Taxable Salary

(1) Salary	5,40,000
(2) Bonus	90,000
(3) Dog Allowance	9,000
(4) Special Allowance	7,200
(5) Employer's contribution 12% RPF	16,200
(6) Lunch exp	—
(7) Car 600 P.M.	7,200
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	Gross salary 6,69,600
- S.D.	<del>40,000</del>
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	Taxable salary 6,29,600

exp-27 Computation of Taxable Salary

(A) <u>Income from Salary</u>	
Salary	1,44,000
D.A.	28,800
Bonus	12,000
Employer's contribution 12%	2,880
(B) <u>Perquisites</u>	
Car (1800 x 12)	21,600
C.I.C. Paid by employer	12,000
Value of Rent free house	17,000
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	Gross salary 2,38,280
- S.D.	40,000
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	Taxable salary 1,98,280



Computation of Taxable Salary

① Salary	7,20,000	
② D.A.	1,20,000	
③ E.A.	1,20,000	
④ Employer's contribution R.I.F.	2,400	
⑤ Int. on P.F. excess of 9.5	2,500	
⑥ City compensatory Allowance	60,000	
⑦ Medical Allowance	14,400	
⑧ car (2400 x 12)	28,800	
⑨ <u>concession in Rent</u>		
Rent free house 10% Salary 7,52,400	75,240	
Paid by the assess. concession in Rent	<u>24,000</u>	51,240
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	Gross salary	9,57,340
— S.D.		<hr/>
		40,000
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	Taxable Salary	<u>9,17,340</u>



Computation of Taxable Salary

(1) Salary	320,000	
(2) Income Tax Deduct	20,000	
(3) Con. P. F.	20,000	
(4) Rent deducte	<u>8,000</u>	350,000
(5) Bonus		10,000
(6) Travelling Allowance emp		—
(7) Electric Bill Paid employe		4800
(8) water bill Paid employer		1200
(9) Val. of Rent free house 15% Salary 360,000 x 15/100 - Rent Paid	54,000 <u>8,000</u>	46,000
(10) Concession in Rent		3,000
(11) Gardener		9,600
(12) Cook		
(13) Car (2400 + 900) x 12		39,600
(14) Excess of employer's RPF 12%		—
(15) Excess Int. over		—
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	Gross Salary	464,200
	- S.D.	40,000
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	Taxable Salary	4,24,000
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exp - 33

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## Computation of Taxable Salary

### Income from Salary

(1) Basic Pay	180,000	
(2) <del>D.A. Pay</del> Dearness Pay	18,000	
(3) D.A. —	6,000	
(4) Running Allowance	60,000	
— exm (70% 60,000)	<u>42,000</u>	18,000
	2,880	
(5) E.A. $120 \times 12 \times 2$	<u>2,400</u>	480
— exm (100 $\times 12 \times 2$ )		
(6) Hostel Allowance	8,400	
$350 \times 12 \times 2$		
— exm (300 $\times 12 \times 2$ )	<u>7,200</u>	1,200
(7) Tribal Area All	4,200	
— exm (200 $\times 12$ )	<u>2,400</u>	1,800
(8) Conveyance Allowance		1,200
(9) House Rent Allowance		7,800
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Gross Salary		234,480
— SD.		40,000
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Taxable Salary		<u>194,480</u>



Exp-35

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Computation of Taxable Salary

① Salary	12000 x 12	120,000	
	36000 x 2	<u>72000</u>	192000
② D.A.	120,000 x 150 ÷ 100	180,000	
R	72000 x 5 ÷ 100	<u>3600</u>	183600
③ C.C.A.	200 x 10	2000	
	500 x 2	<u>1000</u>	3000
④ Arrears			17500
⑤ Tour Allowance			exp
⑥ overtime allowance			3000
⑦ Special Allowance for duty			exp
⑧ Rent free house	300 x 12	3600	
furnish 10% 401000		<u>4000</u>	7600
⑨ Contribution to Ins. Insurance			6000
⑩ E.A.			
		Gross Salary	<u>412700</u>
① S.D		401000	
② E.A.		5000	
③ Professional tax		<u>500</u>	455000
		Taxable Salary	<u>367200</u>



Exp-37

(10)

Computation of Income from Salary

① Salary	3,30,000
② D.A	198,000
③ Car 1800 x 8	14,400
④ House (15% 3,30,000)	49,500
⑤ Employer's con. RPF 12%	39,600
⑥ Int. RPF 9.5%	18,000
⑦ Telephone	₹ 1000
⑧ Free Meal (65-50) x 248	3720
⑨ Health club exp	—
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Gross Salary	607,320
- B.D.	40,000
- Professional Tax	2,500
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Income from Salary	<u>5,64,820</u>