Madhya Pradesh Professional Tax - Slab Rates FY 2026-27

Under the Madhya Pradesh Vritti Kar Adhiniyam, 1995. The slab runs on ANNUAL income - the monthly figures below are the deduction split.

1. The slab - by annual income (salaried, professionals and traders alike)

Annual income	PT per year (monthly split)
Up to Rs 2,25,000	Nil
Rs 2,25,001 to Rs 3,00,000	Rs 1,500 (Rs 125 x 12)
Rs 3,00,001 to Rs 4,00,000	Rs 2,000 (Rs 166 x 11 + Rs 174)
Above Rs 4,00,000	Rs 2,500 (Rs 208 x 11 + Rs 212)

The twelfth month carries the slightly higher amount so the year totals exactly Rs 2,000 / Rs 2,500. If employment ends mid-year, liability reduces proportionately.

2. Who pays what

Who	How
Salaried employees and directors drawing salary	Employer deducts by the slab above
Self-employed professionals (CA, doctor, lawyer etc)	Enrol and pay on the same slab
Traders and GST dealers	Enrol and pay on the same slab
Companies, LLPs and firms	Rs 2,500 a year on their own account

3. Due dates, penalty and payment

Compliance	Due date
Employers - deposit of deducted tax	Within 10 days of month end
Enrolled persons (enrolled by 31 August)	30 September
Enrolled after 31 August	Within 30 days

Late payment attracts a penalty of **2% per month** of the unpaid tax (capped at two-thirds of the amount due); late or defective returns Rs 1,000. Register and pay at **mptax.mp.gov.in** under PT Employer / PT Person registration. Exempt: annual income up to Rs 2,25,000, persons above 65, persons with 40%+ permanent disability or blindness, and parents of a child with severe disability.

Check your exact liability in 10 seconds: the free MP professional tax calculator at **calcguru.in/professional-tax-madhya-pradesh/** - plus every other state at calcguru.in.