Tamil Nadu Professional Tax - Slab Rates FY 2026-27

Levied HALF-YEARLY by the local body where you work. Table below: Greater Chennai Corporation rates (revised w.e.f. the half-year from October 2024); other corporations and municipalities set rates within the same framework.

1. The slab - by half-yearly income (salaried and self-employed alike)

Half-yearly gross income	PT per HALF-YEAR
Up to Rs 21,000	Nil
Rs 21,001 to Rs 30,000	Rs 180
Rs 30,001 to Rs 45,000	Rs 425
Rs 45,001 to Rs 60,000	Rs 930
Rs 60,001 to Rs 75,000	Rs 1,025
Above Rs 75,000	Rs 1,250

Maximum Rs 2,500 per year (Rs 1,250 x 2 half-years). Employers typically deduct the half-yearly amount from the August and January salaries.

2. The two half-years and their due dates

Half-year	Due date
April to September	30 September
October to March	31 March

3. How it works

Tamil Nadu is the one large state where professional tax goes to the **local body** - the corporation, municipality or town panchayat where the office, shop or practice sits - rather than a state commercial-tax department. Employers register with that local body and deduct for staff; the self-employed and businesses enrol and pay on their own account through the local body (Chennai: the GCC online portal). Late payment attracts penalty under the Act and the local body rules. PT paid is deductible from salary u/s 16 in the old income-tax regime.

Check your exact liability in 10 seconds: the free Tamil Nadu professional tax calculator at **calcguru.in/professional-tax-tamil-nadu/** - plus every other state at calcguru.in.