

West Bengal Professional Tax - Slab Rates FY 2026-27

Under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979. Rates unchanged for FY 2026-27.

1. Salaried employees - monthly slab (deducted by employer under PTRC)

Monthly gross salary	PT per month
Up to Rs 10,000	Nil
Rs 10,001 to Rs 15,000	Rs 110
Rs 15,001 to Rs 25,000	Rs 130
Rs 25,001 to Rs 40,000	Rs 150
Above Rs 40,000	Rs 200

Maximum Rs 2,400 per year. The amount deducted is allowed as a deduction from salary income under both tax regimes (as profession tax u/s 16).

2. Self-employed professionals - annual slab (own enrolment under PTEC)

Annual gross income	PT per year
Up to Rs 60,000	Nil
Rs 60,001 to Rs 72,000	Rs 480
Rs 72,001 to Rs 84,000	Rs 540
Rs 84,001 to Rs 96,000	Rs 600
Rs 96,001 to Rs 1,08,000	Rs 1,080
Rs 1,08,001 to Rs 1,80,000	Rs 1,320
Rs 1,80,001 to Rs 3,00,000	Rs 1,560
Rs 3,00,001 to Rs 5,00,000	Rs 2,000
Above Rs 5,00,000	Rs 2,500

3. Traders and businesses - annual slab by turnover (PTEC)

Annual gross turnover	PT per year
Up to Rs 5,00,000	Nil
Rs 5,00,001 to Rs 7,50,000	Rs 300
Rs 7,50,001 to Rs 25,00,000	Rs 600
Rs 25,00,001 to Rs 50,00,000	Rs 1,200
Above Rs 50,00,000	Rs 2,500

Companies, LLPs and partnership firms carrying on business in West Bengal pay a flat Rs 2,500 per year on their own enrolment (in addition to PTRC deductions for staff).

4. Due dates, interest and payment

Compliance	Due date
Enrolled persons (PTEC) - annual payment	31 July
Registered employers (PTRC) - payment + return	Monthly
New enrolment after becoming liable	Within 90 days

Late payment attracts interest at 1% per month on the unpaid amount. Enrol or register at wbprofessiontax.gov.in; pay online through the **GRIPS** government receipt portal. Exempt: members of the armed and auxiliary forces serving in the State, persons with a disability, and homeopathy or unani practitioners in non-municipal areas.

Check your exact liability in 10 seconds: the free WB professional tax calculator at calcguru.in/professional-tax-west-bengal/ covers salaried, professional and trader cases - plus every other state at calcguru.in.