

## TDS Rates Applicable for a Resident Individual

Sl. No.	Particulars	TDS Rates	Threshold Limits
1	Section 192- Taxes on Salary	According to Income Slabs	According to Income Slabs
2	Section 193 – Interest on Income from Securities	10% of income from interests on securities.	NIL
3	Section 194 - Dividend other than the dividend as referred to in <b>Section 115-O</b>	10% of income from deemed dividends	NIL
4	Section 194A - Income by way of interest other than “Interest on securities”	10% of income from interests other than those on securities	Rs. 5000
5	Section 194B - Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30% of lottery or game-related winnings	Rs.10,000
6	Section 194C - Payment to contractor/sub-contractors:  a) HUF/Individuals b) Others	1% of earning from contracts or sub contracts for individuals and HUF (Hindu Unified Families) 2% for corporates	Rs.30,000
7	Section 194I - Rent on:  a)Plant & Machinery b)Land or building or furniture or fitting	2% of rent of plant and machinery 10% of rent of land, building, fitting, or furniture	Rs.1.8 lakhs
8	Section 194J	10% of fees for technical or professional services	NIL
9	<b>Section 194 -IB : Rent payable by an individual or HUF not covered u/s. 194I (w.e.f from 01.06.2017)</b>	<b>5 (w.e.f from 01.06.2017)</b>	<b>If payment of Rent exceeds Rs. 50,000/- per month.</b>
10	Any Other Income	10%	NA