

TDS Rate Chart for F.Y. 2025-26 (A.Y. 2026-27)

Section	Nature Of Payment	Rate	Threshold Limit(₹)
192	Payment of Salary	Normal Slab Rate	
194	Dividend	10%	10,000
194A	Interest on Bank Deposit/Post Office Deposit/ Banking Co-Society Deposit (Interest other than "interest on securities")	10%	(a)Senior Citizen 1,00,000 (b) Others – 50,000
194A	Interest Other than "Interest on Securities" (Other than Bank Deposit/ Post office Deposit/ Banking Co-Society Deposit	10%	10,000
194B	Income From Lottery winnings, card games, crossword puzzles, and other games of any type	30%	10,000/- in respect of single transaction
194BA	Winnings from online games	30%	
194BB	Income From Horse Race Winnings	30%	10,000/- in respect of single transaction
194C	Payment Of contractor / sub-contractor		Single transaction – 30,000 Agg transaction – 1,00,000
	- Individual	1 %	
	- Other than Individual/HUF	2%	
194D	Insurance Commission		20,000
	- Individual	5%	
	- Companies	10%	
194DA	Payment in respect of life insurance policy	2%	1,00,000
194H	Commission or brokerage	2%	20,000
194I	Rent		50,000/- per month or part of a month
	194- I(a) Plant & Machinery	2%	
	194- I(b) Land or building or furniture or fitting	10%	
194IA	Payment on transfer of certain immovable property other than agricultural land	1%	50,00,000
194IB	Payment of rent by individuals or HUF not liable to tax Audit	2%	50,000 per month
194J	Fees for professional or technical services		50,000
	(i) Sum paid or payable towards fees for technical services	2%	
	(ii) Sum paid or payable towards royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films	2%	
	(iii) Any other sum	10%	
194Q	Payments for the purchase of goods	0.10%	50,00,000
194R	Perquisite or benefit to a business or profession	10%	20,000
194S	Payment on transfer of virtual digital assets	1%	Specified Persons – 50,000 Others- 10,000
194T	Payment to partners of firm & LLPs	10%	20,000