

Winman TDS

New features

Salary Table for Tax year 2026-27

Salary table for Q4 of tax year 2026–27 has been enabled incorporating necessary changes as per Income Tax Act, 2025 and Income Tax Rules 2026.

For your easy reference, the Sections/ rules/ Form No. as per Income-tax Act 1961 and Income-tax rule 1962 are given in square brackets [].

Key changes:

- For HRA exemption calculation, in case following cities, the limit is changed from 40% to 50% of salary as per rule 279: Bengaluru, Hyderabad, Pune, and Ahmedabad
- Entertainment allowance u/s 16(ii) is removed.
- New Table given for Relief u/s 157 [89] as per new Form 138 (24Q).
- Below mentioned deductions & exemptions are shifted to new table 'Deductions u/s 19(1)':
 - Standard deduction u/s 19(1) -No.2
 - Tax on employment u/s 19(1) -No.1.
 - Some exemptions which were allowed u/s 10 as per old act.