

# হাতে-কলমে আয়কর রিটার্ন প্রস্তুতকরণ

[Practical Tax Return Preparation 2023]

Chapter 3 : Lesson 3

চাকুরী হইতে আয়ে -  
কর অব্যাহতির পরিবর্তন



# Exemption from employment income



## বেসরকারি চাকরীজীবীদের জন্য

SCHEDULE 24A			
Particulars of income from Salaries			
Annex this Schedule to the return of income if you have income from Salaries			
01	Assessment Year	02	TIN
	2 0 2 1 - 2 2		8 9 4 5 2 5 8 4 5 2 4 2
Particulars	Amount (A)	Tax exempted (B)	Taxable (C = A-B)
3 Basic pay	400,000	-	400,000
7 House rent allowance	250,000	200,000	50,000
8 Medical allowance	30,000	30,000	-
9 Conveyance allowance	20,000	20,000	-
13 Utility	500,000	-	500,000
16 Other allowances	150,000	-	150,000
17 Employer's contribution to a recognized provident fund	60,000	-	60,000
19 Deemed income for transport facility	120,000	-	120,000
20 Deemed income for free furnished/unfurnished accommodation	250,000	-	250,000
21 Other, if any (give detail)	80,000	-	80,000
22 Total	1,860,000	250,000	1,610,000



Sl.	Particulars	Income ট	Income ট
1	Basic pay	700,000	
2	Allowances		
3	Advance/ Arrear Salary		
4	Gratuity, Annuity, Pension or similar benefits		
5	Perquisites	500,000	
6	in lieu of or in addition to salary or wages		
7	Income from Employees' share scheme		
8	Accommodation benefits	250,000	
9	Car benefits	120,000	
10	Any other benefits provided by employer	150,000	
11	Employer's contribution to recognized provident fund	60,000	
12	Others (WPPF)	80,000	
13	Total salary income (aggregate of 1 to 12)		1,860,000
14	Exempted Salary (As per 6th schedule Part 1)		450,000
15	Total Income from Salary (13-14)		1,410,000

## **Exercise 1 : Exemption from employment income**

## **Exercise 2 : Exemption from employment income**

## Next Lesson

আয়ের খাত সমূহের নাম পরিবর্তন

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