

New Income Tax Slab Rates For 2025-26 / AY 2026-27

(www.basunivesh.com)

If you are claiming deductions and exemptions

Income Slab	Individuals (Aged below 60 Yrs)	Senior Citizens (Aged 60 Yrs and above but below 80 Yrs)	Super Senior Citizens (Aged 80 Yrs and above)
Up to Rs.2,50,000	Nil	Nil	Nil
Rs.2,50,001 to Rs.3,00,000	5%	Nil	Nil
Rs.3,00,001 to Rs.5,00,000	5%	5%	Nil
Rs.5,00,001 to Rs.10,00,000	20%	20%	20%
Rs.10,00,001 and above	30%	30%	30%

If you are NOT claiming deductions and exemptions

Income Slab	Income Tax Rate
Up to Rs.4,00,000	Nil
Rs.4,00,001 to Rs.8,00,000	5% (with Tax Rebate Under Sec.87A)
Rs.8,00,001 to Rs.12,00,000	10% (with Tax Rebate Under Sec.87A)
Rs.12,00,001 to Rs.16,00,000	15% ((with Tax Rebate Under Sec.87A up to Rs.12.75 Lakh)
Rs.16,00,001 to Rs.20,00,000	20%
Rs.20,00,001 to Rs.24,00,000	25%
Rs.24,00,000	30%

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Ensheng Dong

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