

Annual Income

New Tax Regime

Old Tax Regime

Up to ₹2.5 lacs

Exempt

Exempt

₹2.5 lacs - ₹5.0 lacs

5%

5%

₹5.0 lacs - ₹7.5 lacs

10%

20%

₹7.5 lacs - ₹10.0 lacs

15%

20%

₹10.0 lacs - ₹12.5 lacs

20%

30%

₹12.5 lacs - ₹15.0 lacs

25%

30%

Above ₹15.0 lacs

30%

30%