

**Given:**

no of years worked	= 31.5 years rounded to 32 years
Gratuity paid	= Rs 17,00,000
Basic	= Rs 42,000 Per month
DA	= Rs 23,000 per month
CCA	= Rs 5,000 per month
HRA	= Rs 11,000 per month
Bonus	= Rs 50,000 Per month.

Calculation of EXEMPT Gratuity and TAXABLE Gratuity	
Particulars	Amount (Rs)
Actual Gratuity	17,00,000
Less: Exempt Gratuity	
(a) 17,00,000 (Actual Gratuity)	
(b) $65,000 \times \frac{15}{26} \times 32 =$	
12,00,000 (Calculated Gratuity) (NI)	(12,00,000)
(c) 20,00,000 (Standard)	
<b>TOTAL TAXABLE GRATUITY</b>	<b>Rs 5,00,000</b>

**Notes**

i) salary = Basic + DA  
 $= 42,000 + 23,000 = \text{Rs } 65,000$