

(iv) Dearness pay,

A <i>Fully Exempted</i>	B <i>Fully Taxable</i>	C <i>Partially Taxable</i>
<ol style="list-style-type: none"> <li>1. Foreign Allowance only in case of Government employees posted outside India</li> <li>2. House rent allowance</li> <li>2. House rent allowance given to judges of High Court and Supreme Court</li> <li>3. Sumptuary Allowance given to judges of High Court and Supreme Court</li> <li>4. Allowances from U.N.O.</li> <li>5. Allowance to teacher or professor from SAARC member States</li> <li>6. Allowance to Chairman/member of Union Public Service Commission [fully exempted upto A.Y. 2020-21]</li> </ol>	<ol style="list-style-type: none"> <li>1. Dearness Allowance Additional Dearness allowance High Cost of living allowance</li> <li>2. City Compensatory Allowance</li> <li>3. Capital Compensatory Allowance</li> <li>4. Lunch Allowance</li> <li>5. Tiffin Allowance</li> <li>6. Marriage Allowance</li> <li>7. Family Allowance</li> <li>8. Deputation Allowance</li> <li>9. Wardenship Allowance</li> <li>10. Non practicing Allowance</li> <li>11. Project Allowance</li> <li>12. Overtime Allowance</li> <li>13. Fixed Medical Allowance</li> <li>14. Entertainment Allowance for non-Govt. employees</li> <li>15. Water and Electricity Allowance</li> <li>16. Servant Allowance</li> <li>17. Holiday Trip Allowance</li> <li>18. Transport Allowance for normal employees [w.e.f. A.Y. 2019-20]</li> <li>19. Any other allowance which is neither fully nor partially exempted</li> <li>20. Allowance to Chairman/retired Chairman, member or retired member of UPSC [w.e.f. A.Y. 2021-22]</li> </ol>	<ol style="list-style-type: none"> <li>1. House Rent Allowance</li> <li>2. Entertainment Allowance for Govt. employees (see details)</li> <li>3. Allowances covered u/s 10(14)(i) read with Rule 2BB(1)               <ol style="list-style-type: none"> <li>(i) Helper Allowance</li> <li>(ii) Uniform Allowance</li> <li>(iii) Academic Allowance</li> <li>(iv) Conveyance Allowance</li> <li>(v) Travelling Allowance</li> <li>(vi) Daily allowance</li> </ol> </li> <li>4. Allowances covered u/s 10(14)(ii) read with Rule 2BB(2)               <ol style="list-style-type: none"> <li>(i) Any special allowance in the nature of Composite Hill compensatory Allowance or High Altitude Allowance or Uncongenial Climate Allowance or Snow Bound Area Allowance or Avlanche Allowance</li> <li>(ii) Any Special Compensatory Allowance in the nature of border area or remote area or difficult area or disturbed area Allowance</li> <li>(iii) Transport Allowance for specified handicapped employees</li> <li>(iv) Tribal Area Allowance</li> <li>Running Allowance given to</li> <li>(v) employees of transport sector,</li> <li>(vi) Children Education Allowance</li> <li>(vii) Hostel Expenditure Allowance</li> <li>(viii) Compensatory Field Area Allowance</li> <li>(ix) Compensatory Modified Field Area Allowance</li> <li>(x) Special Allowance in the nature of counter insurgency allowance given to the members of armed forces operating in areas away from their permanent locations for a period of more than 30 days.</li> </ol> </li> </ol>