

**TAX TABLE NO: 01**  
**Monthly Tax Deductions from Regular Profits from Employment**  
**Inland Revenue Department- Sri Lanka**  
[www.ird.gov.lk](http://www.ird.gov.lk)

(Applicable for all resident and non-resident but citizen employees who have furnished primary declarations to their employers and resident and non-resident but citizen employees have one employment)

**Summarized Tax Table - Regular Profits from Employment**

Monthly regular profits from employment (Taxable)		Tax
1. Employment up to Rs. 100,000/-	-	<b>Relief from Tax</b>
2. Exceeding Rs. 100,000/- but not exceeding Rs. 141,666.67/-	-	<b>6%</b>
3. Exceeding Rs. 141,666.67/- but not exceeding Rs. 183,333.33/-	-	<b>12%</b>
4. Exceeding Rs. 183,333.33/- but not exceeding Rs. 225,000/-	-	<b>18%</b>
5. Exceeding Rs. 225,000/- but not exceeding Rs. 266,666.67/-	-	<b>24%</b>
6. Exceeding Rs. 266,666.67/- but not exceeding Rs. 308,333.34/-	-	<b>30%</b>
7. Exceeding Rs. 308,333.34/-	-	<b>36%</b>

**Example calculation :**

Monthly regular profit from employment – 220000 LKR

220000 is between **183,333/-** and **225,000/-**

Up to 100000 LKR = 0 LKR

1<sup>st</sup> 41666.67 = 41667\* 6%  
= 2500 LKR

2<sup>nd</sup> 41666.67 = 41667 \*12 %  
= 5000 LKR

Remain 36666.67 = 36666.67\* 18%  
= 6600 LKR

Total = 14100 LKR