

	GRADE A	GRADE B	GRADE C	GRADE D
BASIC PAY	15500	12000	5200	
GRADE PAY	7600	5400	3300	
A	23200	17400	8500	
DA	30160	22620	11050	
HRA	3480	2610	1275	
MA	600	600	600	
B	34240	25030	12925	
PF	6403	4802	2346	
P. TAX	208	208	180	
C	6611	5010	2526	
NET	50829	38220	18899	

Table: Net Pay of different grades of employee of Assam State Government

The employees of the Assam State Government are divided into 4 categories and they are ranked as Grade A, B, C and D or sometimes I, II, III and IV, with A or I as the highest rank and D or IV as the lowest.

In the above table the payroll for different categories are listed.

The basic structure of the payroll consists of the Basic Pay and the Grade Pay and in addition to these there are some earnings and deductions. The earnings include some allowances which are, Dearness Allowance (DA), House Rent Allowance (HRA) and Medical Allowance (MA).

The sum of Basic pay and Grade Pay is denoted by 'A'. The DA is 130% of A and HRA is 15% of A. The MA is fixed for all categories i.e. an amount of ₹600/-. The sum of all the earnings is denoted by 'B'.

The deductions include Provident Fund (PF) which is 27.6% of A and Tax which is a fixed amount as shown in table. The sum of all deductions is denoted by C.

The Net Pay of the employees of any category is calculated as (A+B-C).