Gross Salary	915,200	915,200
less standard ded^n	(50,000)	(75,000)
	865200	840,200
less Prof Tax Employer ~~by employee~~	(3200)	–
by employee (4000 x 20 %)	(800)	–
Net salary.	861200	840,200

(9) Few Perquisites

(i) Free Domestic Services

Amt by employer will be taxable to employee

(ii) Education facilities for children

No limit on no. of children

Employee own children

+

Employer school / Tie up.

Yes

Cost to the employer
1 month per child
(-) 1000rs pm upto per child
(-) Recovery from employee
Taxable XX

no.

Cost to the employer	XX
(-) Recovery	(XX)
Taxable	XX

Que Cost to the employer ₹4200 pm per child.
3 Children
employer school
Recovery is ₹300 pm perchild.

Cost to employer	4200
dedn	(1000) per child.
(–) Recovery	(300)
Taxable	2900 pm perchild
	× 3 child
	× 12 month
Taxable perq.	104400

Note: Alternatively we Could have taxed ₹4200 – recovery & the exemption of ₹1000 pm child will not be allowed.

Que What if in the above Case the school is not of the employer?

Cost of employee

71000 → 1800 pm

avg & above taxable or fully Taxable 1800

1000 800

preferable