Income Tax Slabs — Tax Year 2026-27

Finance Act 2026

Annual income	Rate	Tax formula
Salaried Individuals		
Rs 0 – 600,000	0%	Nil
Rs 600,000 – 1,200,000	1%	1% of excess over Rs 600,000
Rs 1,200,000 – 2,200,000	11%	Rs 6,000 + 11% of excess over Rs 1,200,000
Rs 2,200,000 – 3,200,000	20%	Rs 116,000 + 20% of excess over Rs 2,200,000
Rs 3,200,000 – 4,100,000	25%	Rs 316,000 + 25% of excess over Rs 3,200,000
Rs 4,100,000 – 5,600,000	29%	Rs 541,000 + 29% of excess over Rs 4,100,000
Rs 5,600,000 – 7,000,000	32%	Rs 976,000 + 32% of excess over Rs 5,600,000
Above Rs 7,000,000	35%	Rs 1,424,000 + 35% of excess over Rs 7,000,000
Business / Non-Salaried		
Rs 0 – 600,000	0%	Nil
Rs 600,000 – 1,200,000	15%	15% of excess over Rs 600,000
Rs 1,200,000 – 1,600,000	20%	Rs 90,000 + 20% of excess over Rs 1,200,000
Rs 1,600,000 – 3,200,000	30%	Rs 170,000 + 30% of excess over Rs 1,600,000
Rs 3,200,000 – 5,600,000	40%	Rs 650,000 + 40% of excess over Rs 3,200,000
Above Rs 5,600,000	45%	Rs 1,610,000 + 45% of excess over Rs 5,600,000

Source: FBR — Finance Act 2026. For guidance only. bakhabarpakistan.com

Income Tax Slabs — Tax Year 2025-26

Finance Act 2025

Annual income	Rate	Tax formula
Salaried Individuals		
Rs 0 – 600,000	0%	Nil
Rs 600,000 – 1,200,000	1%	1% of excess over Rs 600,000
Rs 1,200,000 – 2,200,000	11%	Rs 6,000 + 11% of excess over Rs 1,200,000
Rs 2,200,000 – 3,200,000	23%	Rs 116,000 + 23% of excess over Rs 2,200,000
Rs 3,200,000 – 4,100,000	30%	Rs 346,000 + 30% of excess over Rs 3,200,000
Above Rs 4,100,000	35%	Rs 616,000 + 35% of excess over Rs 4,100,000
Business / Non-Salaried		
Rs 0 – 600,000	0%	Nil
Rs 600,000 – 1,200,000	15%	15% of excess over Rs 600,000
Rs 1,200,000 – 1,600,000	20%	Rs 90,000 + 20% of excess over Rs 1,200,000
Rs 1,600,000 – 3,200,000	30%	Rs 170,000 + 30% of excess over Rs 1,600,000
Rs 3,200,000 – 5,600,000	40%	Rs 650,000 + 40% of excess over Rs 3,200,000
Above Rs 5,600,000	45%	Rs 1,610,000 + 45% of excess over Rs 5,600,000

Source: FBR — Finance Act 2025. For guidance only. bakhabarpakistan.com

Income Tax Slabs — Tax Year 2024-25

Finance Act 2024

Annual income	Rate	Tax formula
Salaried Individuals		
Rs 0 – 600,000	0%	Nil
Rs 600,000 – 1,200,000	5%	5% of excess over Rs 600,000
Rs 1,200,000 – 2,200,000	15%	Rs 30,000 + 15% of excess over Rs 1,200,000
Rs 2,200,000 – 3,200,000	25%	Rs 180,000 + 25% of excess over Rs 2,200,000
Rs 3,200,000 – 4,100,000	30%	Rs 430,000 + 30% of excess over Rs 3,200,000
Above Rs 4,100,000	35%	Rs 700,000 + 35% of excess over Rs 4,100,000
Business / Non-Salaried		
Rs 0 – 600,000	0%	Nil
Rs 600,000 – 1,200,000	15%	15% of excess over Rs 600,000
Rs 1,200,000 – 1,600,000	20%	Rs 90,000 + 20% of excess over Rs 1,200,000
Rs 1,600,000 – 3,200,000	30%	Rs 170,000 + 30% of excess over Rs 1,600,000
Rs 3,200,000 – 5,600,000	40%	Rs 650,000 + 40% of excess over Rs 3,200,000
Above Rs 5,600,000	45%	Rs 1,610,000 + 45% of excess over Rs 5,600,000

Source: FBR — Finance Act 2024. For guidance only. bakhabarpakistan.com