Pakistan Income Tax Rates Compendium

Tax Years 2025, 2026 and 2027

Slabs, surcharge, company rates and super tax

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About this compendium

This compendium collects the income tax rates used in the Tanweer Habib & Co. income tax calculator for tax years 2025, 2026 and 2027, in one printable document: individual slabs for salaried and non-salaried taxpayers, surcharge, company rates and super tax.

Tax year naming. Tax Year 2026 corresponds to the financial year July 2025 to June 2026. Tax Year 2027 corresponds to July 2026 to June 2027. Tax Year 2025 corresponds to July 2024 to June 2025.

Sources. Tax year 2026: FBR Tax Rate Card FY 2025-26 (FBR Iris 2.0 Statutory Rates) (verified 2026-07-01). Tax year 2027: Finance Act Gazette FY 2026-27 SRO Statutory Revisions (verified 2026-07-15). Tax year 2025: FBR Tax Rate Card FY 2024-25 (Division I, Part I).

Please note. Rates change with each Finance Act, and some provisions depend on the taxpayer and the transaction. This document is general information, not tax advice. Please confirm the current position for your own facts before relying on any figure. For an estimate of your own tax, use the calculator at www.tanweerhabib.com/tax-calculators/.

Salaried individuals: Tax Year 2027 (July 2026 to June 2027)

Taxable income (Rs.)	Tax
0 to 600,000	Tax Free Allowance (Up to Rs. 600,000)
600,001 to 1,200,000	1% of amount exceeding Rs. 600,000
1,200,001 to 2,200,000	Rs. 6,000 + 11% of amount exceeding Rs. 1,200,000
2,200,001 to 3,200,000	Rs. 116,000 + 20% of amount exceeding Rs. 2,200,000
3,200,001 to 4,100,000	Rs. 316,000 + 25% of amount exceeding Rs. 3,200,000
4,100,001 to 5,600,000	Rs. 541,000 + 29% of amount exceeding Rs. 4,100,000
5,600,001 to 7,000,000	Rs. 976,000 + 32% of amount exceeding Rs. 5,600,000
Above 7,000,001	Rs. 1,424,000 + 35% of amount exceeding Rs. 7,000,000

Non-salaried individuals and AOPs: Tax Year 2027 (July 2026 to June 2027)

Taxable income (Rs.)	Tax
0 to 600,000	Exempt Up to Rs. 600,000
600,001 to 1,200,000	15% of excess over Rs. 600,000
1,200,001 to 1,600,000	Rs. 90,000 + 20% of excess over Rs. 1,200,000
1,600,001 to 3,200,000	Rs. 170,000 + 30% of excess over Rs. 1,600,000
3,200,001 to 5,600,000	Rs. 650,000 + 40% of excess over Rs. 3,200,000
Above 5,600,001	Rs. 1,610,000 + 45% of excess over Rs. 5,600,000

Salaried individuals: Tax Year 2026 (July 2025 to June 2026)

Taxable income (Rs.)	Tax
0 to 600,000	Tax Free Allowance (Up to Rs. 600,000)
600,001 to 1,200,000	1% of amount exceeding Rs. 600,000
1,200,001 to 2,200,000	Rs. 6,000 + 11% of amount exceeding Rs. 1,200,000
2,200,001 to 3,200,000	Rs. 116,000 + 23% of amount exceeding Rs. 2,200,000
3,200,001 to 4,100,000	Rs. 346,000 + 30% of amount exceeding Rs. 3,200,000
Above 4,100,001	Rs. 616,000 + 35% of amount exceeding Rs. 4,100,000

Non-salaried individuals and AOPs: Tax Year 2026 (July 2025 to June 2026)

Taxable income (Rs.)	Tax
0 to 600,000	Exempt Up to Rs. 600,000
600,001 to 1,200,000	15% of excess over Rs. 600,000
1,200,001 to 1,600,000	Rs. 90,000 + 20% of excess over Rs. 1,200,000
1,600,001 to 3,200,000	Rs. 170,000 + 30% of excess over Rs. 1,600,000
3,200,001 to 5,600,000	Rs. 650,000 + 40% of excess over Rs. 3,200,000
Above 5,600,001	Rs. 1,610,000 + 45% of excess over Rs. 5,600,000

Salaried individuals: Tax Year 2025 (July 2024 to June 2025)

Taxable income (Rs.)	Tax
0 to 600,000	Tax Free Allowance (Up to Rs. 600,000)
600,001 to 1,200,000	5% of amount exceeding Rs. 600,000
1,200,001 to 2,200,000	Rs. 30,000 + 15% of amount exceeding Rs. 1,200,000
2,200,001 to 3,200,000	Rs. 180,000 + 25% of amount exceeding Rs. 2,200,000
3,200,001 to 4,100,000	Rs. 430,000 + 30% of amount exceeding Rs. 3,200,000
Above 4,100,001	Rs. 700,000 + 35% of amount exceeding Rs. 4,100,000

Non-salaried individuals and AOPs: Tax Year 2025 (July 2024 to June 2025)

Taxable income (Rs.)	Tax
0 to 600,000	Exempt Up to Rs. 600,000
600,001 to 1,200,000	15% of excess over Rs. 600,000
1,200,001 to 1,600,000	Rs. 90,000 + 20% of excess over Rs. 1,200,000
1,600,001 to 3,200,000	Rs. 170,000 + 30% of excess over Rs. 1,600,000
3,200,001 to 5,600,000	Rs. 650,000 + 40% of excess over Rs. 3,200,000
Above 5,600,001	Rs. 1,610,000 + 45% of excess over Rs. 5,600,000

Surcharge on high income

In the calculator, a surcharge is added to the tax of salaried individuals, business individuals and AOPs whose taxable income is above Rs. 10,000,000.

Tax year	Surcharge
2025	10% of the tax payable
2026	9% of the tax payable
2027	9% of the tax payable

Company rates

Type of company	Rate on taxable income
Company	29%
Small company	20%
Banking company	39%

Super tax (Section 4C) as applied in the calculator

Tax Year 2027

Taxable income above (Rs.)	Super tax rate
150,000,000 (banking companies only)	10%
500,000,000 (other persons)	8%

Tax Year 2026

Taxable income above (Rs.)	Super tax rate
150,000,000	1%
200,000,000	1.5%
250,000,000	2.5%
300,000,000	3.5%
350,000,000	5.5%
400,000,000	7.5%
500,000,000	10%

Tax Year 2025

Taxable income above (Rs.)	Super tax rate
150,000,000	1%
200,000,000	2%
250,000,000	3%
300,000,000	4%
350,000,000	6%
400,000,000	8%

Taxable income above (Rs.)	Super tax rate
500,000,000	10%

Super tax is calculated on income, and the highest threshold crossed determines the rate that applies.

How we can help

We prepare and file returns, review tax planning and represent clients before FBR. To discuss your case, message us on WhatsApp at +92 300 3395255 or visit www.tanweerhabib.com.