

## PERQUISITES OF FREE DOMESTIC HELP(SERVANT)

It includes a sweeper, a watchman, a gardener, as well as a personal attendant.

1. Servant appointed by employer and expenses met by the employer:

The amount paid to the servant will be the value of perquisite and taxable for specified employees.

2. Servant appointed by the employee and expenses met by the employee but re-imbursed by the employer.

Such facility is taxable for all employees.

## PERQUISITES OF GAS, ELECTRICITY, AND WATER SUPPLY:

1. If the Employer is the producer: Actual expenses incurred in producing will be the taxable value.
2. If the Employer is not producer: Amount paid by the employer for such facility will be the taxable value.

## FACILITY OF TEA AND SNACKS:

1. snacks and tea during the office hour--- Exempt.

2.Free lunch during the office hour is exempt up to RS 50 per lunch. If lunch is provided in remote areas or coastal area it is exempt.

GIFT VOUVHER OR TOCKEN;

Exempt up-to RS.5000/ Gift made in cash or convertible into money (like gift cheque) are not exempt.