

**TAX TABLE No. 03**  
**Rates for the Deduction of Tax from Once-and-for-all Payments**  
**(Terminal Benefits - All Employees)**

Guideline for Employees Trust Fund, All Provident Funds and All Employers to Retain Amounts, in lieu of Income Tax of Employees from Once-and-for-all Payments (Terminal Benefits) published under the Circular No. SEC/2020/02 dated 18.02.2020 should be applied on all terminal benefits payable to any resident employee.

The deduction of tax should be made irrespective of the consent of any such employee.