



# Salary Structure Samples

Salary Structure: 1

Designation: **Developer**

Work location: **Chennai**

SALARY COMPONENTS	CALCULATION TYPE	AMOUNT MONTHLY	AMOUNT ANNUALLY
<b>Earnings</b>			
Basic	50% of CTC	₹50,000	₹6,00,000
House Rent Allowance	50% of Basic	₹25,000	₹3,00,000
Food Coupon	Fixed Amount	₹2,200	₹26,400
Special Allowance	Residual Component	₹10,000	₹1,20,000
<b>Reimbursements</b>			
Leave Travel Allowance	Fixed Amount	₹5,000	₹60,000
Telephone Reimbursement	Fixed Amount	₹1,800	₹21,600
<b>Flexible Benefit Plan</b>			
Driver Reimbursement	Max. limit of ₹7,000	to be decided by the employee	to be decided by the employee
Conveyance Allowance	Restricted to ₹3,000	to be decided by the employee	to be decided by the employee
<b>Deductions</b>			
Employee Provident Fund	12% of Basic	₹6,000	₹72,000
<b>TOTAL</b>		<b>₹1,00,000</b>	<b>₹12,00,000</b>

Salary Structure: 2

Designation: Sales Agent

Work location: Gurugram

SALARY COMPONENTS	CALCULATION TYPE	AMOUNT MONTHLY	AMOUNT ANNUALLY
<b>Earnings</b>			
Basic	Fixed Amount	₹50,000	₹1,20,000
House Rent Allowance	Fixed Amount	₹2,500	₹30,000
Conveyance Allowance	Fixed Amount	₹2,200	₹18,000
Special Allowance	Residual Component	₹3,996	₹47,952
<b>One-time Earnings</b>			
Performance Linked Pay	Fixed Amount	₹5,000	₹50,000
<b>Deductions</b>			
Employee Provident Fund	12% of EPF wages*	₹1,800	₹21,600
Employee Pension Scheme	3.25% of Gross wages**	₹537	₹6,444
Medical Insurance	Fixed Amount	₹500	₹6,000
<b>TOTAL</b>		<b>₹20,833</b>	<b>₹3,00,000</b>

\*EPF wages - Basic + Conveyance Allowance + Special Allowance

\*\*Gross wages - Basic + House Rent Allowance + Conveyance Allowance + Special Allowance

Salary Structure: 3

Designation: **Manager**

Work location: **Chennai**

SALARY COMPONENTS	CALCULATION TYPE	AMOUNT MONTHLY	AMOUNT ANNUALLY
<b>Earnings</b>			
Basic	Fixed Amount	₹1,00,000	₹12,00,000
Special Allowance	Residual Component	₹95,190	₹11,42,280
<b>Deductions</b>			
Gratuity	4.81% of Basic	₹4,810	₹57,720
<b>TOTAL</b>		<b>₹2,00,000</b>	<b>₹24,00,000</b>

Office Parking Rental

₹8000 / month

PERQUISITES	ANNUAL VALUE OF THE PERQUISITE
Company Accommodation	₹2,00,000
Company Vehicle	₹35,000
Company Provided Helper	₹20,000
<b>TOTAL</b>	<b>₹2,55,000*</b>

\*Employee is liable to pay Income Tax for this amount