

SALARY	PGBP	OTHER SOURCES	CLUBBING	DEDUCTIONS
<p><i>Prescribed fringe benefits</i></p> <p><u>Member of household:-</u></p> <ul style="list-style-type: none"> (i) Spouse(s) (ii) Children and their spouses (iii) Parents (iv) Servants and dependants <p><i>Medical facilities:</i></p> <p><u>Family for valuation of medical facilities & LTC means:-</u></p> <ul style="list-style-type: none"> (i) spouse and children of the employee, whether dependent or not (ii) parents, brothers and sisters of the employee who are mainly dependent on employee. 	<p><i>Payment to specified persons</i></p> <p><i>Section 40A(2)</i></p> <p><u>Specified persons means:-</u></p> <ul style="list-style-type: none"> (i) relative, (ii) partner, (iii) director <p style="text-align: center;">or</p> <ul style="list-style-type: none"> (iv) person having substantial interest <p style="text-align: center;">or</p> <ul style="list-style-type: none"> (v) relative of any such persons. 	<p><i>Gift</i></p> <p><i>Section 56(2)</i></p> <p><u>"Relative" means-</u></p> <ul style="list-style-type: none"> (i) Spouse of the individual; (ii) Brother or sister of the individual; (iii) Brother or sister of the spouse of the individual; (iv) Brother or sister of either of the parents of the individual; (v) Any lineal ascendant or descendant of the individual; (vi) Any lineal ascendant or descendant of the spouse of the individual; <p>Spouse of the person referred to in clauses (ii) to (vi)."</p>	<p><i>Substantial interest:</i></p> <p><u>Relative means:-</u></p> <p>the husband, wife, brother or sister or any lineal ascendant or descendant of the individual.</p>	<p><i>80C → Self, Spouse, children</i></p> <p>Section 80D:</p> <p>Medical Insurance Premium for:</p> <ul style="list-style-type: none"> (a) Self, spouse, dependent parents, dependent children (b) Any member of H.U.F. <p>Section 80DD & Section 80DDB:</p> <p><u>Relative means:-</u></p> <p>spouse, children, brother, sister or parents of the individual.</p> <p><u>Members of H.U.F.:-</u></p> <p>It includes all persons lineally descended from a common ancestor and includes their wives and unmarried daughters and a stranger who has been adopted by the family,</p> <p><u>except</u></p> <p>those who separated by partitioning of assets.</p> <p>Section 80E:</p> <p>Relative means spouse and children.</p>