

**Tax Table “E”**  
**Rate for the Deduction of Tax from the Second Employment,**

Rates for the deduction of tax from the profits from employment of any employee who has not made a declaration of primary employment, or in respect of profits from employment of any employee employed under more than one employer, where such profits from employment is paid by any employer other than the primary employer.

Where Monthly payment of the employee,

- ✓ less than or equal to LKR 50,000 per month, **at 5%**; and
- ✓ Balance amount exceeds LKR 50,000 per month, **at 10%**