

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO DECEMBER 2019



DAILY TABLE								
Rates								
from	-	to	11.51	multiply by	0%	Deduct	-	Example
from	11.52	to	49.32	multiply by	20%	Deduct	2.30	If an employee earns \$40 per day
from	49.33	to	164.38	multiply by	25%	Deduct	4.77	The tax will be calculated thus:
from	164.39	to	328.77	multiply by	30%	Deduct	12.99	\$40 x 20% -\$2.30 =
from	328.78	to	493.15	multiply by	35%	Deduct	29.42	\$5.70
from	493.16	to	657.53	multiply by	40%	Deduct	54.08	
from	657.54	and above		multiply by	45%	Deduct	86.96	
								5.7
WEEKLY TABLE								
Rates								
from	-	to	80.77	multiply by	0%	Deduct	-	Example
from	80.78	to	346.15	multiply by	20%	Deduct	16.15	If an employee earns \$300 per week
from	346.16	to	1,153.85	multiply by	25%	Deduct	33.46	The tax will be calculated thus:
from	1,153.86	to	2,307.69	multiply by	30%	Deduct	91.15	
from	2,307.70	to	3,461.54	multiply by	35%	Deduct	206.54	\$300 x 20% -\$16.15 =
from	3,461.55	to	4,615.38	multiply by	40%	Deduct	379.62	\$43.85 per week
from	4,615.39	and above		multiply by	45%	Deduct	610.38	
								43.85
FORTNIGHTLY TABLE								
Rates								
from	-	to	161.54	multiply by	0%	Deduct	-	Example
from	161.55	to	692.31	multiply by	20%	Deduct	32.31	If an employee earns \$1 000 per fortnight
from	692.32	to	2,307.69	multiply by	25%	Deduct	66.92	The tax will be calculated thus:
from	2,307.70	to	4,615.38	multiply by	30%	Deduct	182.31	
from	4,615.39	to	6,923.08	multiply by	35%	Deduct	413.08	
from	6,923.09	to	9,230.77	multiply by	40%	Deduct	759.23	\$1 000 x 25% -66.92
from	9,230.78	and above		multiply by	45%	Deduct	1,220.77	\$183.08 per fortnight
								183.08
MONTHLY TABLE								
Rates								
from	-	to	350.00	multiply by	0%	Deduct	-	Example
from	350.01	to	1,500.00	multiply by	20%	Deduct	70.00	If an employee earns \$6 000 per month
from	1,500.01	to	5,000.00	multiply by	25%	Deduct	145.00	The tax will be calculated thus:
from	5,000.01	to	10,000.00	multiply by	30%	Deduct	395.00	
from	10,000.01	to	15,000.00	multiply by	35%	Deduct	895.00	
from	15,000.01	to	20,000.00	multiply by	40%	Deduct	1,645.00	
from	20,000.01	and above		multiply by	45%	Deduct	2,645.00	\$6 000 x 30% -395 =
								\$1 405.00 per month
								1,405.00
ANNUAL TABLE								
Rates								
from	0	to	4,200.00	multiply by	0%	Deduct	-	Example
from	4,201	to	18,000.00	multiply by	20%	Deduct	840	If an employee earns \$150 000 per year
from	18,001	to	60,000.00	multiply by	25%	Deduct	1,740	The tax will be calculated thus:
from	60,001	to	120,000.00	multiply by	30%	Deduct	4,740	
from	120,001	to	180,000.00	multiply by	35%	Deduct	10,740	
from	180,001	to	240,000.00	multiply by	40%	Deduct	19,740	
from	240,001	and above		multiply by	45%	Deduct	31,740	\$150 000 x 35%-\$10 740
								\$41,760.00 per annum
								41,760.00

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES