

## **PAYE TAX TABLES TO BE USED FOR THE PERIOD 1 AUGUST TO 31 DECEMBER 2019**

**Following the publication of Public Notice No. 35 of 2019 on 20 September 2019, in the print media, ZIMRA noted misleading interpretation that requires clarification.**

**Therefore all taxpayers are advised as follows:**

1. Following the 2019 Mid-Year Budget Review by the Minister of Finance and Economic Development on 1 August 2019 Finance Act No 2 of 2019 was gazetted on 21 August 2019. The Finance Act pronounced changes in the tax bands and tax rates on employment income. These new tax bands and tax rates are applicable for the period of five months from 1 August to 31 December 2019. The daily, weekly, monthly tax bands and tax rates are extracted from these five month rates.
2. The tax table in Finance Act No. 2 of 2019 erroneously shows 45% as the marginal tax rate for employees earning \$150,001 and above instead of 40%. Therefore Public Notice No. 35 of 2019 was issued on 20 September 2019 to advise all taxpayers of this correction. The legislation to correct the change from 45% to 40% will be gazetted in due course. However, employers must with immediate effect apply the rate of 40% as the top rate pending the legislation amendments. The rate of 40% is effective from 1 August 2019.
3. The tax tables for calculating tax for employees earning remuneration in Zimbabwe dollars daily, weekly, monthly or annually with effect from 1 August 2019 are as follows:

DAILY TABLE								Example
				Rates				If an employee earns
from	-	to	22.88	multiply by	0%	Deduct	-	\$40 per day
from	22.89	to	98.04	multiply by	20%	Deduct	4.58	The tax will be calculated thus:
from	98.05	to	326.80	multiply by	25%	Deduct	9.48	\$40 x 20% -\$4.58
from	326.81	to	653.59	multiply by	30%	Deduct	25.82	\$3.42
from	653.60	to	980.39	multiply by	35%	Deduct	58.50	
from	980.40	and above		multiply by	40%	Deduct	107.52	
WEEKLY TABLE								Example
				Rates				If an employee earns
from	-	to	159.09	multiply by	0%	Deduct	-	\$300 per week
from	159.10	to	681.82	multiply by	20%	Deduct	31.82	The tax will be calculated thus:
from	681.83	to	2,272.73	multiply by	25%	Deduct	65.91	
from	2,272.74	to	4,545.45	multiply by	30%	Deduct	179.55	\$300 x 20% -\$31.82
from	4,545.46	to	6,818.18	multiply by	35%	Deduct	406.82	\$28.18 per week
from	6,818.19	and above		multiply by	40%	Deduct	747.73	
FORTNIGHTLY TABLE								Example
				Rates				If an employee earns
from	-	to	318.18	multiply by	0%	Deduct	-	\$1 000 per fortnight
from	318.19	to	1,363.64	multiply by	20%	Deduct	63.64	The tax will be calculated thus:
from	1,363.65	to	4,545.45	multiply by	25%	Deduct	131.82	
from	4,545.46	to	9,090.91	multiply by	30%	Deduct	359.09	\$1 000 x 20% - \$63.64
from	9,090.92	to	13,636.36	multiply by	35%	Deduct	813.64	
from	13,636.37	and above		multiply by	40%	Deduct	1,495.45	\$136.36 per fortnight
MONTHLY TABLE								Example
				Rates				If an employee earns
from	-	to	700.00	multiply by	0%		-	\$6 000 per month
from	700.01	to	3,000.00	multiply by	20%	Deduct	140.00	The tax will be calculated thus:
from	3,000.01	to	10,000.00	multiply by	25%	Deduct	290.00	
from	10,000.01	to	20,000.00	multiply by	30%	Deduct	790.00	\$6 000 x 25% - \$290.00 =
from	20,000.01	to	30,000.00	multiply by	35%	Deduct	1,790.00	\$1 210.00 per month
from	30,000.01	and above		multiply by	40%	Deduct	3,290.00	
ANNUAL TABLE								Example
				Rates				If an employee earns
from	0	to	3,500.00	multiply by	0%	Deduct	-	\$150 000 per year
from	3,501	to	15,000.00	multiply by	20%	Deduct	700	The tax will be calculated thus:
from	15,001	to	50,000.00	multiply by	25%	Deduct	1,450	
from	50,001	to	100,000.00	multiply by	30%	Deduct	3,950	\$150 000 x 35%-\$8 950.00
from	100,001	to	150,000.00	multiply by	35%	Deduct	8,950	\$43 550.00 per annum
from	150,001	and above		multiply by	40%	Deduct	16,450	
Aids Levy is 3% of the Individuals' Tax payable								

4. The tax tables for calculating tax for employees earning remuneration in United States Dollars (foreign currency) daily, weekly, monthly or annually with effect from 1 August 2019 are as follows:

DAILY TABLE								Example
				Rates				If an employee earns
from	-	to	2.29	multiply by	0%	Deduct	-	\$40 per day
from	2.30	to	9.80	multiply by	20%	Deduct	0.46	The tax will be calculated thus:
from	9.81	to	32.68	multiply by	25%	Deduct	0.95	\$40 x 30% - \$2.58 =
from	32.69	to	65.36	multiply by	30%	Deduct	2.58	\$9.42
from	65.37	to	98.04	multiply by	35%	Deduct	5.85	
from	98.05	and above		multiply by	40%	Deduct	10.75	
WEEKLY TABLE								Example
				Rates				If an employee earns
from	-	to	15.91	multiply by	0%	Deduct	-	\$200 per week
from	15.92	to	68.18	multiply by	20%	Deduct	3.18	The tax will be calculated thus:
from	68.19	to	227.27	multiply by	25%	Deduct	6.59	
from	227.28	to	454.55	multiply by	30%	Deduct	17.95	\$200 x 25% - \$6.59 =
from	454.56	to	681.82	multiply by	35%	Deduct	40.68	\$43.41 per week
from	681.83	and above		multiply by	40%	Deduct	74.77	
FORTNIGHTLY TABLE								Example
				Rates				If an employee earns
from	-	to	31.82	multiply by	0%	Deduct	-	\$450 per fortnight
from	31.83	to	136.36	multiply by	20%	Deduct	6.36	The tax will be calculated thus:
from	136.37	to	454.55	multiply by	25%	Deduct	13.18	
from	454.56	to	909.09	multiply by	30%	Deduct	35.91	\$450 x 25% - \$13.18
from	909.10	to	1,363.64	multiply by	35%	Deduct	81.36	\$99.32 per fortnight
from	1,363.65	and above		multiply by	40%	Deduct	149.55	
MONTHLY TABLE								Example
				Rates				If an employee earns
from	-	to	70.00	multiply by	0%		-	\$1 900 per month
from	70.01	to	300.00	multiply by	20%	Deduct	14.00	The tax will be calculated thus:
from	300.01	to	1,000.00	multiply by	25%	Deduct	29.00	
from	1,000.01	to	2,000.00	multiply by	30%	Deduct	79.00	\$1 900 x 30% - 79.00 =
from	2,000.01	to	3,000.00	multiply by	35%	Deduct	179.00	\$491.00 per month
from	3,000.01	and above		multiply by	40%	Deduct	329.00	
ANNUAL TABLE								Example
				Rates				If an employee earns
from	0	to	350.00	multiply by	0%	Deduct	-	\$14 000 per year
from	351	to	1,500.00	multiply by	20%	Deduct	70	The tax will be calculated thus:
from	1,501	to	5,000.00	multiply by	25%	Deduct	145	
from	5,001	to	10,000.00	multiply by	30%	Deduct	395	\$14 000 x 35% - \$895.00
from	10,001	to	15,000.00	multiply by	35%	Deduct	895	\$4005.00 per annum
from	15,001	and above		multiply by	40%	Deduct	1,645	
Aids Levy is 3% of the Individuals' Tax payable								

For more information and to download these tax tables, please visit our website on [www.zimra.co.zw](http://www.zimra.co.zw). For any further queries do not hesitate to contact the nearest Zimra Office.

*Paying taxes and customs duties on time and in full is a sign of patriotism*

**Public Notice Number 36 of 2019**

