

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:

- 22.89 98.05 326.81 653.60 980.40	to to to to to and above	22.88 98.04 326.80 653.59 980.39	Rates multiply by multiply by multiply by multiply by multiply by multiply by	0% 20% 25% 30% 35%	Deduct Deduct Deduct Deduct	- 4.58 9.48 25.82	If an employee earns \$40 per day The tax will be calculated thus: \$40 x 20% -\$4.58
98.05 326.81 653.60 980.40	to to to to	98.04 326.80 653.59 980.39	multiply by multiply by multiply by multiply by	20% 25% 30% 35%	Deduct Deduct Deduct	9.48	The tax will be calculated thus: \$40 x 20% -\$4.58
98.05 326.81 653.60 980.40	to to to	326.80 653.59 980.39	multiply by multiply by multiply by	25% 30% 35%	Deduct Deduct	9.48	\$40 x 20% -\$4.58
326.81 653.60 980.40	to to	653.59 980.39	multiply by multiply by	30% 35%	Deduct		
653.60 980.40	to	980.39	multiply by	35%		25.82	
980.40							\$3.42
-	and above	WEE	multiply by	400/	Deduct	58.50	
- 159.10		WEE		40%	Deduct	107.52	
- 159.10			KLY TABLE				Example
- 159.10			Rates				If an employee earns
159.10	to	159.09	multiply by	0%	Deduct	-	\$300 per week
	to	681.82	multiply by	20%	Deduct	31.82	The tax will be calculated thus:
681.83	to	2,272.73		25%	Deduct	65.91	
2,272.74	to	4,545.45		30%	Deduct	179.55	\$300 x 20% -\$31.82
4,545.46	to	6,818.18	multiply by	35%	Deduct	406.82	\$28.18 per week
	and above		multiply by	40%	Deduct	747.73	
		FORTNI	GHTLY TABLE				Example
			Rates				If an employee earns
_	to	318.18	multiply by	0%	Deduct	-	\$1 000 per fortnight
318.19	to	1,363.64	multiply by	20%	Deduct	63.64	The tax will be calculated thus:
1,363.65	to	4,545.45	multiply by	25%	Deduct	131.82	
4,545.46	to	9,090.91	multiply by	30%	Deduct	359.09	\$1 000 x 20%- \$63.64
9,090.92	to	13,636.36	multiply by	35%	Deduct	813.64	
13,636.37	and above		multiply by	40%	Deduct	1,495.45	\$136.36 per fortnight
		MONT	HLY TABLE				Example
			Rates				If an employee earns
-	to	700.00	multiply by	0%		-	\$6 000 per month
700.01	to	3,000.00			Deduct	140.00	The tax will be calculated thus:
3,000.01	to	10,000.00		25%	Deduct	290.00	
10,000.01	to	20,000.00		30%	Deduct	790.00	\$6 000 x 25% - \$290.00 =
20,000.01	to	30,000.00	multiply by	35%	Deduct	1,790.00	\$1 210.00 per month
30,000.01	and above		multiply by	40%	Deduct	3,290.00	
		ANNU	JAL TABLE				Example
			Rates				If an employee earns
0	to	3,500.00		0%	Deduct	-	\$150 000 per year
3,501	to	15,000.00	multiply by	20%	Deduct	700	
15,001	to	50,000.00	multiply by	25%	Deduct	1,450	
50,001	to	100,000.00	multiply by	30%	Deduct		\$150 000 x 35%-\$8 950.00
100,001	to	150,000.00	multiply by	35%	Deduct	8,950	\$43 550.00 per annum
150,001	and above		multiply by	40%	Deduct	16,450	
is 3% of the	Individuals	' Tax payable					
	681.83 2,272.74 4,545.46 6,818.19 - 318.19 1,363.65 4,545.46 9,090.92 13,636.37 - 700.01 3,000.01 10,000.01 20,000.01 30,000.01 15,001 15,001 150,001	681.83 to 2,272.74 to 4,545.46 to 6,818.19 and above - to 318.19 to 1,363.65 to 4,545.46 to 9,090.92 to 13,636.37 and above - to 700.01 to 3,000.01 to 10,000.01 to 20,000.01 to 30,000.01 to 33,501 to 15,001 to 150,001 to 150,001 and above	681.83 to 2,272.73 2,272.74 to 4,545.45 4,545.46 to 6,818.18 6,818.19 and above FORTNI - to 318.18 318.19 to 1,363.64 1,363.65 to 4,545.45 4,545.46 to 9,090.91 9,090.92 to 13,636.36 13,636.37 and above MONT - to 700.00 700.01 to 3,000.00 10,000.01 to 10,000.00 10,000.01 to 20,000.00 20,000.01 to 30,000.00 30,000.01 to 30,000.00 30,000.01 to 3,500.00 3,501 to 15,000.00 15,001 to 50,000.00 150,001 to 100,000.00 100,001 to 150,000.00	681.83 to 2,272.73 multiply by 2,272.74 to 4,545.45 multiply by 4,545.46 to 6,818.18 multiply by 6,818.19 and above multiply by 700.01 to 3,000.00 multiply by 700.01 to 30,000.01 and above multiply by 700.01 to 30,000.00 multiply by 700.00 to 30,000.00 multiply by 700.00 to 30,000.00 multiply by 700.00 to 50,000.00 multiply by 700.00 to 100,000.00 multiply by 700.00 to 100,000.00 multiply by 700.00 multiply by 700.00 to 100,000.00 multiply by 700.00 multi	681.83 to 2,272.73 multiply by 25% 2,272.74 to 4,545.45 multiply by 30% 4,545.46 to 6,818.18 multiply by 35% 6,818.19 and above	681.83	681.83 to 2,272.73 multiply by 25% Deduct 65.91 2,272.74 to 4,545.45 multiply by 30% Deduct 179.55 4,545.46 to 6,818.18 multiply by 35% Deduct 406.82 6,818.19 and above FORTNIGHTLY TABLE Rates - to 318.18 multiply by 20% Deduct - 318.19 to 1,363.64 multiply by 25% Deduct 131.82 4,545.46 to 9,090.91 multiply by 35% Deduct 359.09 9,090.92 to 13,636.36 multiply by 35% Deduct 359.09 9,090.92 to 13,636.36 multiply by 40% Deduct 1,495.45 MONTHLY TABLE Rates - to 700.00 multiply by 35% Deduct 1,495.45 MONTHLY TABLE Rates - to 700.00 multiply by 20% Deduct 1,495.45 MONTHLY TABLE Rates - to 700.00 multiply by 20% Deduct 1,495.45 MONTHLY TABLE Rates - to 3,000.00 multiply by 20% Deduct 1,495.45 MONTHLY TABLE Rates - to 300.00 multiply by 20% Deduct 1,40.00 3,000.01 to 10,000.00 multiply by 35% Deduct 1,790.00 3,000.01 to 30,000.00 multiply by 35% Deduct 1,790.00 30,000.01 to 30,000.00 multiply by 40% Deduct 1,790.00 30,000.01 to 30,000.00 multiply by 25% Deduct 1,790.00 30,000.01 to 30,000.00 multiply by 35% Deduct 1,790.00 30,000.01 to 50,000.00 multiply by 25% Deduct 1,790.00 30,000.01 to 15,000.00 multiply by 25% Deduct 1,790.00 15,001 to 50,000.00 multiply by 25% Deduct 3,290.00 ANNUAL TABLE Rates 0 to 3,500.00 multiply by 25% Deduct 700 15,001 to 50,000.00 multiply by 36% Deduct 3,950 150,001 to 150,000.00 multiply by 36% Deduct 3,950 150,001 and above multiply by 40% Deduct 8,950 150,001 and above multiply by 40% Deduct 8,950

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:

			DAI	LY TABLE				Example
			DAI	Rates				If an employee earns
rom	_	to	2.29	multiply by	0%	Deduct		\$40 per day
rom	2.30	to	9.80	multiply by	20%	Deduct		The tax will be calculated thus
rom	9.81	to	32.68	multiply by	25%	Deduct	0.95	\$40 x 30% -\$2.58 =
rom	32.69	to	65.36	multiply by	30%	Deduct		\$9.42
from	65.37	to	98.04	multiply by	35%	Deduct	5.85	ψ 9.4 2
from		and above	30.04	multiply by	40%	Deduct	10.75	
110111	90.03	and above		тишру бу	4076	Deduct	10.73	
			WEE	KLY TABLE				Example
				Rates				If an employee earns
rom	-	to	15.91	multiply by	0%	Deduct	-	\$200 per week
rom	15.92	to	68.18	multiply by	20%	Deduct	3.18	The tax will be calculated thus
rom	68.19	to	227.27	multiply by	25%	Deduct	6.59	
rom	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	·
			FORTN	CUTI V TADI	_			Circumia
			FURTNI	GHTLY TABL	<u>.</u> E			Example
				Rates				If an employee earns
rom	-	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	
			MONT	THLY 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	
			ANINII	IAL TABLE				F
			ANNU	JAL TABLE Rates				Example If an employee earns
from	0	to	350.00		0%	Deduct		
from	351		1,500.00	multiply by	20%	Deduct	70	\$14 000 per year The tax will be calculated thus
				multiply by				THE TAX WIII DE CAICUIATED THUS
from	1,501		5,000.00	multiply by	25%	Deduct	145	M44 000 - 050/ M005 00
from	5,001		10,000.00	multiply by	30%	Deduct	395	\$14 000 x 35%-\$895.00
from	10,001		15,000.00	multiply by	35%	Deduct	895	\$4005.00 per annum
from	15,001	and above		multiply by	40%	Deduct	1,645	
Aids Lev	y is 3% of th	e Individuals	' Tax payable					
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For more information and to download these tax tables, please visit our website on 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



