ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) FOREX TABLES FOR JANUARY TO DECEMBER 2011

DAILY TABLE								Example
				Rates				If an employee earns
from	-	to	7.40	multiply by	0%	Deduct	-	$10 per day
from	7.41	to	17.96	multiply by	20%	Deduct	1.48	The tax will be calculated thus:
from	17.97	to	35.93	multiply by	25%	Deduct	2.38	
from	35.94	to	53.89	multiply by	30%	Deduct	4.17	$10. x 20% -$1.48=
from	53.90	and	above	multiply by	35%	Deduct	6.87	$0.52 per day

WEEKLY TABLE								Example
				Rates				If an employee earns
from	-	to	51.92	multiply by	0%	Deduct	-	$300 per week
from	51.93	to	115.38	multiply by	20%	Deduct	10.38	The tax will be calculated thus:
from	115.39	to	230.77	multiply by	25%	Deduct	16.15	
from	230.78	to	346.15	multiply by	30%	Deduct	27.69	$300 x 30% -$27.69 =
from	346.16	and	above	multiply by	35%	Deduct	45.00	$62.31 per week

FORTNIGHTLY TABLE								Example
				Rates				If an employee earns
from	-	to	103.85	multiply by	0%	Deduct	-	$1 000 per fortnight
from	103.86	to	230.77	multiply by	20%	Deduct	20.77	The tax will be calculated thus:
from	230.78	to	461.54	multiply by	25%	Deduct	32.31	
from	461.55	to	692.31	multiply by	30%	Deduct	55.38	$1 000x 35% -$90 =
from	692.32	and	above	multiply by	35%	Deduct	90.00	$260 per fortnight

MONTHLY TABLE								Example
				Rates				If an employee earns
from	-	to	225.00	multiply by	0%		-	$800 per month
from	225.01	to	500.00	multiply by	20%	Deduct	45.00	The tax will be calculated thus:
from	500.01	to	1,000.00	multiply by	25%	Deduct	70.00	
from	1,000.01	to	1,500.00	multiply by	30%	Deduct	120.00	$800 x25% -$70=
from	1,500.01	and	above	multiply by	35%	Deduct	195.00	$130 per month

ANNUAL TABLE								Example
				Rates				If an employee earns
from	-	to	2,700	multiply by	0%	Deduct	-	$50 000 per year
from	2,701	to	6,000	multiply by	20%	Deduct	540	The tax will be calculated thus:
from	6,001	to	12,000	multiply by	25%	Deduct	840	
from	12,001	to	18,000	multiply by	30%	Deduct	1,440	$50 000x 35% -$2 340 =
from	18,001	and	above	multiply by	35%	Deduct	2,340	$15 160

Please note that the 3% Aids Levy is calculated on the actual PAYE due after deducting the applicable credits

CONTACT YOUR NEAREST ZIMRA OFFICE OR

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