ZIMBABWE REVENUE AUTHORITY

PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO DECEMBER 2013

DAILY TABLE									Example
				Rates					If an employee earns
from	-	to	8.22	multiply by	0%	Deduct	-		***$10 per*** day, the tax will be
from	8.23	to	32.88	multiply by	20%	Deduct	1.64		calculated thus:
from	32.89	to	65.75	multiply by	25%	Deduct	3.29		
from	65.76	to	164.38	multiply by	30%	Deduct	6.58		$10 x 20% -$1.64 = $0.36 per day
from	164.39	to	246.58	multiply by	35%	Deduct	14.79		
from	246.59	to	328.77	multiply by	40%	Deduct	27.12		
from	328.78	and above		multiply by	45%	Deduct	43.56		

WEEKLY TABLE									Example
				Rates					If an employee earns
from	-	to	57.69	multiply by	0%	Deduct	-		***$300 per week*** , the tax will be
from	57.70	to	230.77	multiply by	20%	Deduct	11.54		calculated thus:
from	230.78	to	461.54	multiply by	25%	Deduct	23.08		
from	461.55	to	1,153.85	multiply by	30%	Deduct	46.15		$300 x 25% -$23.08 =
from	1,153.86	to	1,730.77	multiply by	35%	Deduct	103.85		$51.92 per week
from	1,730.78	to	2,307.69	multiply by	40%	Deduct	190.38		
from	2,307.70	and above		multiply by	45%	Deduct	305.77		

FORTNIGHTLY TABLE									Example
				Rates					If an employee earns
from	-	to	115.38	multiply by	0%	Deduct	-		***$1 000 per fortnight*** , the tax will be
from	115.39	to	461.54	multiply by	20%	Deduct	23.08		calculated thus:
from	461.55	to	923.08	multiply by	25%	Deduct	46.15		
from	923.09	to	2,307.69	multiply by	30%	Deduct	92.31		$1 000 x 30% -$92.31 =
from	2,307.70	to	3,461.54	multiply by	35%	Deduct	207.69		$207.69 per fortnight
from	3,461.55	to	4,615.38	multiply by	40%	Deduct	380.77		
from	4,615.39	and above		multiply by	45%	Deduct	611.54		

MONTHLY TABLE									Example
				Rates					If an employee earns
from	-	to	250	multiply by	0%		-		***$6 000 per month*** , the tax will be
from	250.01	to	1,000	multiply by	20%	Deduct	50.00		calculated thus:
from	1,000.01	to	2,000	multiply by	25%	Deduct	100.00		
from	2,000.01	to	5,000	multiply by	30%	Deduct	200.00		$6 000 x 35% -$450 =
from	5,000.01	to	7,500	multiply by	35%	Deduct	450.00		$1 650 per month
from	7,500.01	to	10,000	multiply by	40%	Deduct	825.00		
from	10,000.01	and above		multiply by	45%	Deduct	1,325.00		

YEARLY TABLE									Example
				Rates					If an employee earns
from	0	to	3,000	multiply by	0%	Deduct	-		***$150 000 per year*** , the tax will be
from	3,001	to	12,000	multiply by	20%	Deduct	600		calculated thus:
from	12,001	to	24,000	multiply by	25%	Deduct	1,200		
from	24,001	to	60,000	multiply by	30%	Deduct	2,400		$150 000 x 45% -$15 900 =
from	60,001	to	90,000	multiply by	35%	Deduct	5,400		$51 600
from	90,001	to	120,000	multiply by	40%	Deduct	9,900		
from	120,001	and above		multiply by	45%	Deduct	15,900		

NB: The earnings in the tables above are "taxable income" after exemptions have been excluded and deductions have been allowed.

Aids Levy is 3% of the Individuals' Tax payable and it is mandatory.

FOR MORE INFORMATION VISIT WWW.ZIMRA.CO.ZW OR CONTACT YOUR NEAREST ZIMRA OFFICE

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