



| DAILY TABLE       |            |           |              |             |     |        | Example                          |
|-------------------|------------|-----------|--------------|-------------|-----|--------|----------------------------------|
|                   |            |           | Rates        |             |     |        | If an employee earns             |
| from              | -          | to        | 821.92       | multiply by | 0%  | Deduct | \$1000 per day                   |
| from              | 821.93     | to        | 1,972.60     | multiply by | 20% | Deduct | The tax will be calculated thus: |
| from              | 1,972.61   | to        | 3,945.21     | multiply by | 25% | Deduct | 164.38                           |
| from              | 3,945.22   | to        | 7,890.41     | multiply by | 30% | Deduct | 263.01                           |
| from              | 7,890.42   | to        | 16,438.36    | multiply by | 35% | Deduct | \$1000 x 20% - \$164.38 =        |
| from              | 16,438.37  | and above |              | multiply by | 40% | Deduct | \$35.62                          |
|                   |            |           |              |             |     |        | 460.27                           |
|                   |            |           |              |             |     |        | 854.79                           |
|                   |            |           |              |             |     |        | 1,676.71                         |
| WEEKLY TABLE      |            |           |              |             |     |        | Example                          |
|                   |            |           | Rates        |             |     |        | If an employee earns             |
| from              | -          | to        | 5,769.23     | multiply by | 0%  | Deduct | \$10500 per week                 |
| from              | 5,769.24   | to        | 13,846.15    | multiply by | 20% | Deduct | The tax will be calculated thus: |
| from              | 13,846.16  | to        | 27,692.31    | multiply by | 25% | Deduct | 1,846.15                         |
| from              | 27,692.32  | to        | 55,384.62    | multiply by | 30% | Deduct | 3,230.77                         |
| from              | 55,384.63  | to        | 115,384.62   | multiply by | 35% | Deduct | \$10500 x 20% - \$1 153.85 =     |
| from              | 115,384.63 | and above |              | multiply by | 40% | Deduct | \$946.15 per week                |
|                   |            |           |              |             |     |        | 6,000.00                         |
|                   |            |           |              |             |     |        | 11,769.23                        |
| FORTNIGHTLY TABLE |            |           |              |             |     |        | Example                          |
|                   |            |           | Rates        |             |     |        | If an employee earns             |
| from              | -          | to        | 11,538.46    | multiply by | 0%  | Deduct | \$50 800 per fortnight           |
| from              | 11,538.47  | to        | 27,692.31    | multiply by | 20% | Deduct | The tax will be calculated thus: |
| from              | 27,692.32  | to        | 55,384.62    | multiply by | 25% | Deduct | 3,692.31                         |
| from              | 55,384.63  | to        | 110,769.23   | multiply by | 30% | Deduct | \$50 800 x 25%-\$3 692.31        |
| from              | 110,769.24 | to        | 230,769.23   | multiply by | 35% | Deduct | \$9,007.69 per fortnight         |
| from              | 230,769.24 | and above |              | multiply by | 40% | Deduct |                                  |
|                   |            |           |              |             |     |        | 12,000.00                        |
|                   |            |           |              |             |     |        | 23,538.46                        |
| MONTHLY TABLE     |            |           |              |             |     |        | Example                          |
|                   |            |           | Rates        |             |     |        | If an employee earns             |
| from              | -          | to        | 25,000.00    | multiply by | 0%  | Deduct | \$220 000 per month              |
| from              | 25,000.01  | to        | 60,000.00    | multiply by | 20% | Deduct | The tax will be calculated thus: |
| from              | 60,000.01  | to        | 120,000.00   | multiply by | 25% | Deduct | 8,000.00                         |
| from              | 120,000.01 | to        | 240,000.00   | multiply by | 30% | Deduct | \$220 000 x 30% - \$14 000.00 =  |
| from              | 240,000.01 | to        | 500,000.00   | multiply by | 35% | Deduct | \$52 000.00 per month            |
| from              | 500,000.01 | and above |              | multiply by | 40% | Deduct |                                  |
|                   |            |           |              |             |     |        | 51,000.00                        |
| ANNUAL TABLE      |            |           |              |             |     |        | Example                          |
|                   |            |           | Rates        |             |     |        | If an employee earns             |
| from              | 0          | to        | 300,000.00   | multiply by | 0%  | Deduct | \$5 800 000 per year             |
| from              | 300,001    | to        | 720,000.00   | multiply by | 20% | Deduct | The tax will be calculated thus: |
| from              | 720,001    | to        | 1,440,000.00 | multiply by | 25% | Deduct | 96,000                           |
| from              | 1,440,001  | to        | 2,880,000.00 | multiply by | 30% | Deduct | \$5 800 000 x 35%-\$312 000.00   |
| from              | 2,880,001  | to        | 6,000,000.00 | multiply by | 35% | Deduct | \$1 718 000.00 per annum         |
| from              | 6,000,001  | and above |              | multiply by | 40% | Deduct |                                  |
|                   |            |           |              |             |     |        | 612,000                          |

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES