

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO JULY 2019

RTGS



DAILY TABLE							Example
			Rates				
from	-	to	11.56	multiply by	0%	Deduct	-
							If an employee earns
from	11.57	to	49.53	multiply by	20%	Deduct	2.31
							\$40 per day
from	49.54	to	165.09	multiply by	25%	Deduct	4.79
							The tax will be calculated thus:
from	165.10	to	330.19	multiply by	30%	Deduct	13.04
							\$40 x 20% -\$2.31 =
from	330.20	to	495.28	multiply by	35%	Deduct	29.55
							\$5.69
from	495.29	to	660.38	multiply by	40%	Deduct	54.32
from	660.39	and above		multiply by	45%	Deduct	87.33
WEEKLY TABLE							Example
			Rates				
from	-	to	81.67	multiply by	0%	Deduct	-
							If an employee earns
from	81.68	to	350.00	multiply by	20%	Deduct	16.33
							\$300 per week
from	350.01	to	1,166.67	multiply by	25%	Deduct	33.83
							The tax will be calculated thus:
from	1,166.68	to	2,333.33	multiply by	30%	Deduct	92.17
							\$300 x 20% -\$16.33 =
from	2,333.34	to	3,500.00	multiply by	35%	Deduct	208.83
							\$43.67 per week
from	3,500.01	to	4,666.67	multiply by	40%	Deduct	383.83
from	4,666.68	and above		multiply by	45%	Deduct	617.17
FORTNIGHTLY TABLE							Example
			Rates				
from	-	to	163.33	multiply by	0%	Deduct	-
							If an employee earns
from	163.34	to	700.00	multiply by	20%	Deduct	32.67
							\$1 000 per fortnight
from	700.01	to	2,333.33	multiply by	25%	Deduct	67.67
							The tax will be calculated thus:
from	2,333.34	to	4,666.67	multiply by	30%	Deduct	184.33
							\$1 000 x 25%-\$67.67
from	4,666.68	to	7,000.00	multiply by	35%	Deduct	417.67
							\$182.33 per fortnight
from	7,000.01	to	9,333.33	multiply by	40%	Deduct	767.67
from	9,333.34	and above		multiply by	45%	Deduct	1,234.33
MONTHLY TABLE							Example
			Rates				
from	-	to	350.00	multiply by	0%	Deduct	-
							If an employee earns
from	350.01	to	1,500.00	multiply by	20%	Deduct	70.00
							\$6 000 per month
from	1,500.01	to	5,000.00	multiply by	25%	Deduct	145.00
							The tax will be calculated thus:
from	5,000.01	to	10,000.00	multiply by	30%	Deduct	395.00
							\$6 000 x 30% -\$395.00
from	10,000.01	to	15,000.00	multiply by	35%	Deduct	895.00
							\$1,405.00 per month
from	15,000.01	to	20,000.00	multiply by	40%	Deduct	1,645.00
from	20,000.01	and above		multiply by	45%	Deduct	2,645.00
ANNUAL TABLE							Example
			Rates				
from	0	to	2,450.00	multiply by	0%	Deduct	-
							If an employee earns
from	2,450.01	to	10,500.00	multiply by	20%	Deduct	490.00
							\$150 000 per year
from	10,500.01	to	35,000.00	multiply by	25%	Deduct	1,015.00
							The tax will be calculated thus:
from	35,000.01	to	70,000.00	multiply by	30%	Deduct	2,765.00
							\$150 000 x 45%-\$18,515.00
from	70,000.01	to	105,000.00	multiply by	35%	Deduct	6,265.00
							\$48,985.00 per annum
from	105,000.01	to	140,000.00	multiply by	40%	Deduct	11,515.00
from	140,000.01	and above		multiply by	45%	Deduct	18,515.00

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES