ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO JULY 2022

				Rates				Example
DAILY TABLE								If an employee earns
from	-	to	825.47	multiply by	0%	Deduct	-	$1000 per day
from	825.48	to	2,806.60	multiply by	20%	Deduct	165.09	The tax will be calculated thus:
from	2,806.61	to	6,202.83	multiply by	25%	Deduct	305.42	
from	6,202.84	to	12,995.28	multiply by	30%	Deduct	615.57	$1000 x 20% -$165.09 =
from	12,995.29	to	27,712.26	multiply by	35%	Deduct	1,265.33	$34.91
from	27,712.27	and above		multiply by	40%	Deduct	2,650.94	
WEEKLY TABLE								Example
				Rates				If an employee earns
from	-	to	5,833.33	multiply by	0%	Deduct	-	$10500 per week
from	5,833.34	to	19,833.33	multiply by	20%	Deduct	1,166.67	The tax will be calculated thus:
from	19,833.34	to	43,833.33	multiply by	25%	Deduct	2,158.33	
from	43,833.34	to	91,833.33	multiply by	30%	Deduct	4,350.00	$10500 x 20% -$1 166.67 =
from	91,833.34	to	195,833.33	multiply by	35%	Deduct	8,941.67	$933.33 per week
from	195,833.34	and above		multiply by	40%	Deduct	18,733.33	
FORTNIGHTLY TABLE								Example
				Rates				If an employee earns
from	-	to	11,666.67	multiply by	0%	Deduct	-	$50 800 per fortnight
from	11,666.68	to	39,666.67	multiply by	20%	Deduct	2,333.33	The tax will be calculated thus:
from	39,666.68	to	87,666.67	multiply by	25%	Deduct	4,316.67	
from	87,666.68	to	183,666.67	multiply by	30%	Deduct	8,700.00	$50 800 x 25%-$2 333.33
from	183,666.68	to	391,666.67	multiply by	35%	Deduct	17,883.33	$10,366.67 per fortnight
from	391,666.68	and above		multiply by	40%	Deduct	37,466.67	
MONTHLY TABLE								Example
				Rates				If an employee earns
from	-	to	25,000.00	multiply by	0%		-	$220 000 per month
from	25,000.01	to	85,000.00	multiply by	20%	Deduct	5,000.00	The tax will be calculated thus:
from	85,000.01	to	187,857.14	multiply by	25%	Deduct	9,250.00	
from	187,857.15	to	393,571.43	multiply by	30%	Deduct	18,642.86	$220 000 x 30% - $18 642.86 =
from	393,571.44	to	839,285.71	multiply by	35%	Deduct	38,321.43	$47357.14 per month
from	839,285.72	and above		multiply by	40%	Deduct	80,285.71	
ANNUAL TABLE								Example
				Rates				If an employee earns
from	0	to	175,000.00	multiply by	0%	Deduct	-	$5 800 000 per year
from	175,001	to	595,000.00	multiply by	20%	Deduct	35,000	The tax will be calculated thus:
from	595,001	to	1,315,000.00	multiply by	25%	Deduct	64,750	
from	1,315,001	to	2,755,000.00	multiply by	30%	Deduct	130,500	$5 800 000 x 35%-$268250.00
from	2,755,001	to	5,875,000.00	multiply by	35%	Deduct	268,250	$1 761 750.00 per annum
from	5,875,001	and above		multiply by	40%	Deduct	562,000	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES