

ZIMBABWE REVENUE AUTHORITY ZWL PAY AS YOU EARN (PAYE) TAX TABLE FOR JANUARY TO DECEMBER 2024

			DAILY TABLE					Example
				Rates				If an employee earns
from		to	24,590.16	multiply by	0%	Deduct	-	\$70 000 per day
from	24,590.17	to	73,770.49	multiply by	20%	Deduct	4,918.03	The tax will be calculated thus:
from	73,770.50	to	245,901.64	multiply by	25%	Deduct	8,606.56	
from	245,901.65	to	491,803.28	multiply by	30%	Deduct	20,901.64	\$70 000 x 20% - \$4 918.03 =
from	491,803.29	to	737,704.92	multiply by	35%	Deduct	45,491,80	\$9,081.97 per day
from	737,704.93	and above		multiply by	40%	Deduct	82.377.05	
			WEEKLY TABLE					Example
				Rates				If an employee earns
rom		to	173.076.92	multiply by	0%	Deduct	-	\$1 000 000 per week
rom	173.076.93	to	519,230.77	multiply by	20%	Deduct	34.615.38	The tax will be calculated thus:
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from	519,230.78	to	1,730,769.23	multiply by	25%	Deduct	60,576.92	• · · · · · · · · · · • • · · · · · · ·
rom	1,730,769.24	to	3,461,538.46	multiply by	30%	Deduct	,	\$1 000 000 x 25% - \$60 576.92=
rom	3,461,538.47	to	5,192,307.69	multiply by	35%	Deduct	320,192.31	\$189,423.08 per week
rom	5,192,307.70	and above		multiply by	40%	Deduct	579,807.69	
			FORTNIGHTLY TAE					Example
				Rates				If an employee earns
rom	-	to	344,299.92	multiply by	0%	Deduct	-	\$2 000 000 per fortnight
rom	344,299.93	to	1,032,899.77	multiply by	20%	Deduct	68,859.98	The tax will be calculated thus:
rom	1,032,899.78	to	3,442,999.23	multiply by	25%	Deduct	120,504.97	
rom	3,442,999.24	to	6,885,998.47	multiply by	30%	Deduct	292,654.93	\$2 000 000 x 25% - \$120 504.97
from	6,885,998.48	to	10,328,997.70	multiply by	35%	Deduct	636,954.86	\$379 495.03 per fortnight
rom	10,328,997.71	and above		multiply by	40%	Deduct	1,153,404.74	
			MONTHLY TABLE					Example
				Rates				If an employee earns
rom		to	750,000.00	multiply by	0%		-	\$15 000 000 per month
rom	750,000.01	to	2,250,000.00	multiply by	20%	Deduct	150,000.00	The tax will be calculated thus:
rom	2,250,000.01	to	7,500,000.00	multiply by	25%	Deduct	262,500.00	
rom	7,500,000.01	to	15,000,000.00	multiply by	30%	Deduct	637,500.00	\$15 000 000 x 30% - \$637 500.00 =
rom	15,000,000.01	to	22,500,000.00	multiply by	35%	Deduct	1,387,500.00	\$3,862,500.00 per month
rom	22,500,000.01	and above		multiply by	40%	Deduct	2,512,500.00	
			ANNUAL TABLE					Example
				Rates				If an employee earns
rom	0	to	9,000,000.00	multiply by	0%	Deduct	-	\$200 000 000 per year
rom	9,000,000.01	to	27,000,000.00	multiply by	20%	Deduct	1,800,000	The tax will be calculated thus:
rom	27,000,000.01	to	90,000,000.00	multiply by	25%	Deduct	3,150,000	
rom	90,000,000.01	to	180,000,000.00	multiply by	30%	Deduct	7,650,000	\$200 000 000 x 35% - \$16 650 000.0
rom	180,000,000.01	to	270,000,000.00	multiply by	35%	Deduct	16,650,000	\$53,350,000.00 per annum
rom	270,000,000.01	and above		multiply by	40%	Deduct	30,150,000	
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Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES