

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN ( PAYE ) FOREX TABLES FOR JANUARY TO DECEMBER 2017**



<b>DAILY TABLE</b>							Example
			Rates				If an employee earns
from	-	to	9.86	multiply by	0%	Deduct	- \$10 per day
from	9.87	to	49.32	multiply by	20%	Deduct	1.97 The tax will be calculated thus:
from	49.33	to	98.63	multiply by	25%	Deduct	4.44
from	98.64	to	164.38	multiply by	30%	Deduct	9.37 \$10 x 20% -\$1.97 =
from	164.39	to	328.77	multiply by	35%	Deduct	17.59 \$0.03
from	328.78	to	493.15	multiply by	40%	Deduct	34.03
from	493.16	to	657.53	multiply by	45%	Deduct	58.68
from	657.54	and above		multiply by	50%	Deduct	91.56
<b>WEEKLY TABLE</b>							Example
			Rates				If an employee earns
from	-	to	69.23	multiply by	0%	Deduct	- \$300 per week
from	69.24	to	346.15	multiply by	20%	Deduct	13.85 The tax will be calculated thus:
from	346.16	to	692.31	multiply by	25%	Deduct	31.15
from	692.32	to	1,153.85	multiply by	30%	Deduct	65.77 \$300 x 20% -\$13.85 =
from	1,153.86	to	2,307.69	multiply by	35%	Deduct	123.46 \$46.15 per week
from	2,307.70	to	3,461.54	multiply by	40%	Deduct	238.85
from	3,461.55	to	4,615.38	multiply by	45%	Deduct	411.92
from	4,615.39	and above		multiply by	50.0%	Deduct	642.69
<b>FORTNIGHTLY TABLE</b>							Example
			Rates				If an employee earns
from	-	to	138.46	multiply by	0%	Deduct	- \$1 000 per fortnight
from	138.47	to	692.31	multiply by	20%	Deduct	27.69 The tax will be calculated thus:
from	692.32	to	1,384.62	multiply by	25%	Deduct	62.31
from	1,384.63	to	2,307.69	multiply by	30%	Deduct	131.54 \$1 000 x 25%-\$ 62.31
from	2,307.70	to	4,615.38	multiply by	35%	Deduct	246.92 \$187.69 per fortnight
from	4,615.39	to	6,923.08	multiply by	40%	Deduct	477.69
from	6,923.09	to	9,230.77	multiply by	45%	Deduct	823.85
from	9,230.78	and above		multiply by	50%	Deduct	1,285.38
<b>MONTHLY TABLE</b>							Example
			Rates				If an employee earns
from	-	to	300.00	multiply by	0%		- \$6 000 per month
from	300.01	to	1,500.00	multiply by	20%	Deduct	60.00 The tax will be calculated thus:
from	1,500.01	to	3,000.00	multiply by	25%	Deduct	135.00
from	3,000.01	to	5,000.00	multiply by	30%	Deduct	285.00 \$6 000 x 35% -\$535 =
from	5,000.01	to	10,000.00	multiply by	35%	Deduct	535.00 \$1 565.00 per month
from	10,000.01	to	15,000.00	multiply by	40%	Deduct	1,035.00
from	15,000.01	to	20,000.00	multiply by	45%	Deduct	1,785.00
from	20,000.01	and above		multiply by	50%	Deduct	2,785.00
<b>ANNUAL TABLE</b>							Example 1
			Rates				If an employee earns
from	0	to	3,600.00	multiply by	0%	Deduct	- \$150 000 per year
from	3,601	to	18,000.00	multiply by	20%	Deduct	720 The tax will be calculated thus:
from	18,001	to	36,000.00	multiply by	25%	Deduct	1,620
from	36,001	to	60,000.00	multiply by	30%	Deduct	3,420 \$150 000 x 40%-\$12 420
from	60,001	to	120,000.00	multiply by	35%	Deduct	6,420 \$47,580.00 per annum
from	120,001	to	180,000.00	multiply by	40%	Deduct	12,420
from	180,001	to	240,000.00	multiply by	45%	Deduct	21,420
from	240,001	and above		multiply by	50%	Deduct	33,420

**Aids Levy is 3% of the Individuals' Tax payable**

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**

