ZIMBABWE REVENUE AUTHORITY PAY AS YOU EARN (PAYE) FOREX TABLES FOR JANUARY TO DECEMBER 2018



from 9.87 bo 49.32 by multiply by 20% beduct 1.97 beduct The tax will be calculated thus: from 49.33 bo 10 98.63 multiply by 25% beduct 4.44 from 164.39 bo 328.77 multiply by 30% beduct 17.59 by 50.03 from 328.78 bo 493.15 multiply by 40% beduct 34.03 by 50.03 from 493.16 to 657.53 multiply by 40% beduct 34.03 by 50.03 WEEK LY TABLE From 657.54 and above WEEK LY TABLE From 15.00 by Deduct 34.03 by From 69.24 to 69.23 multiply by 20% beduct 13.85 by 500 per week From 346.16 to 692.31 multiply by 25% beduct 13.85 by 500 per week From 2,307.70 to 3,461.54 multiply by 30% beduct 123.46 by 546.15 per week FORTNIGHTLY TABLE FORTNIGHTLY TABLE FORTNIGHTLY TABLE Example Fortnight by by 20% beduct 27.69 by 16 an employee earns				DAII	Y TABLE				Example	
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from from 164.33 to 98.63 multiply by 167 more 164.39 to 164.38 multiply by 30% Deduct 9.37 \$10 x 20%-\$1.97 = 10.00	from	9.87	to	49.32		20%	Deduct	1.97	The tax will be calculated thus:	
Trom 164.39 to 328.77 multiply by 35% Deduct 34.03 Section 34.	from	49.33		98.63			Deduct	4.44		
from from 493.16 to 493.15 multiply by from 493.16 to 657.53 multiply by 50% Deduct 58.68 493.16 to 657.54 multiply by 50% Deduct 58.68 Example Seams (From 657.54 and above 191.56 Example Seams (From 659.24 to 692.31 multiply by 20% Deduct 13.85 Example If an employee earns (From 69.24 to 692.31 multiply by 25% Deduct 13.85 The tax will be calculated thus: From 692.32 to 1,153.85 multiply by 35% Deduct 123.46 S 300 per week (From 692.32 to 1,153.85 multiply by 30% Deduct 123.46 S 46.15 per week (From 2,307.70 to 3,461.54 multiply by 40% Deduct 238.85 S 46.15 per week (From 2,307.70 to 3,461.54 multiply by 50.0% Deduct 238.85 Example (From 609.32 to 1,384.62 multiply by 50.0% Deduct 247.69 Example (From 609.32 to 1,384.62 multiply by 50.0% Deduct 37.69 Example (From 609.32 to 1,384.62 multiply by 20% Deduct 37.69 Example (From 609.32 to 1,384.62 multiply by 20% Deduct 37.69 Example (From 609.32 to 1,384.62 multiply by 20% Deduct 37.69 Example (From 609.32 to 1,384.62 multiply by 30% Deduct 39.34 multipl	from	98.64	to	164.38	multiply by	30%	Deduct	9.37	\$10 x 20% -\$1.97 =	
From	from	164.39	to	328.77	multiply by	35%	Deduct	17.59	\$0.03	
From 657.54 and above multiply by 50% Deduct 91.56	from	328.78	to	493.15	multiply by	40%	Deduct	34.03		
Form	from	493.16	to	657.53	multiply by	45%	Deduct	58.68		
	from	657.54	and above		multiply by	50%	Deduct	91.56		
From			Example							
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from 692.32 books of the composition of the com	from	69.24	to	346.15	multiply by	20%	Deduct	13.85	The tax will be calculated thus:	
from 1,153.86 to 2,307.69 multiply by 35% Deduct 123.46 546.15 per week from 2,307.70 to 3,461.54 multiply by 40% Deduct 238.85 from 3,461.53 to 4,615.38 multiply by 50.0% Deduct 411.92 FORTNIGHTLY TABLE Rates If an employee earns from - to 138.46 multiply by 20% Deduct 27.69 The tax will be calculated thus: from 1,384.63 to 692.31 multiply by 25% Deduct 27.69 The tax will be calculated thus: from 1,384.63 to 2,307.69 multiply by 30% Deduct 23.1 100 x 25%-\$62.31 1 from 1,384.63 to 6,923.08 multiply by 35% Deduct 246.92 \$187.69 per fortnight from 4,615.39 to 6,923.09 multiply by 35% Deduct	from	346.16	to	692.31	multiply by	25%	Deduct	31.15		
from 2,307.70 to 3,461.54 multiply by 40% Deduct of the peduct	from	692.32	to	1,153.85	multiply by	30%	Deduct	65.77	\$300 x 20% -\$13.85 =	
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From	from	2,307.70	to	3,461.54	multiply by	40%	Deduct	238.85		
FORTNIGHTLY TABLE If an employee earns States S	from	3,461.55	to	4,615.38	multiply by	45%	Deduct	411.92		
If an employee earns	from	4,615.39	and above				Deduct	642.69	_	
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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 multiply by 50% Deduct 1,285.38 from 9,230.78 and above multiply by 50% Deduct 1,285.38 from 30.00.01 to 1,500.00 multiply by 20% Deduct 1,285.38 from 3,000.01 to 1,500.00 multiply by 20% Deduct 1,285.30 from 3,000.01 to 3,000.00 multiply by 25% Deduct 135.00 from 3,000.01 to 10,000.00 multiply by 30% Deduct 285.00 \$6.000 x 35%-\$535 = 10,000.01 to 10,000.00 multiply by 35% Deduct 1,35.00 from 10,000.01 to 15,000.00 multiply by 40% Deduct 285.00 \$6.000 x 35%-\$535 = 10,000.01 to 15,000.00 multiply by 40% Deduct 1,035.00 from 10,000.01 to 20,000.00 multiply by 45% Deduct 1,785.00 from 20,000.1 and above multiply by 50% Deduct 2,785.00 from 3,601 to 3,600.00 multiply by 50% Deduct 2,785.00 from 3,601 to 36,000.00 multiply by 50% Deduct 2,785.00 from 3,601 to 36,000.00 multiply by 25% Deduct 1,785.00 from 18,001 to 36,000.00 multiply by 25% Deduct 1,620 from 3,601 to 36,000.00 multiply by 30% Deduct 3,420 from 60,001 to 120,000.00 multiply by 35% Deduct 3,420 \$150.00 x 40%-\$12.420 from 60,001 to 120,000.00 multiply by 35% Deduct 3,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 35% Deduct 3,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 35% Deduct 3,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 35% Deduct 4,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 40% Deduct 12,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 40% Deduct 12,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 40% Deduct 12,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 40% Deduct 12,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 40% Deduct 12,420 \$47,580.00 per annum from 120,001 to 180,000.00 multiply by 40% Deduct 12,420	from	138.47	to	692.31	multiply by	20%	Deduct	27.69	The tax will be calculated thus:	
from 2,307.70 to 4,615.38 multiply by from 35% Deduct 477.69 246.92 477.69 \$187.69 per fortnight from 4,615.39 to 6,923.08 multiply by 50% Deduct 477.69 477.69 \$23.85 \$187.69 per fortnight from 6,923.09 to 9,230.77 multiply by 50% Deduct 823.85 \$1,285.38<	from	692.32	to	1,384.62	multiply by	25%	Deduct	62.31		
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From 9,230.78 and above multiply by 50% Deduct 1,285.38 Example If an employee earns	from	4,615.39	to	6,923.08	multiply by	40%	Deduct	477.69		
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from 180,001 to 240,000.00 multiply by 45% Deduct 21,420		-						•	547,580.00 per annum	
from 240,001 and above multiply by 50% Deduct 33,420		· ·		240,000.00						
	trom	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