

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



<b>DAILY TABLE</b>							Example	
Rates								
from	-	to	9.86	multiply by	0%	Deduct	-	If an employee earns \$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								
from	-	to	69.23	multiply by	0%	Deduct	-	If an employee earns \$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								
from	-	to	138.46	multiply by	0%	Deduct	-	If an employee earns \$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								
from	-	to	300.00	multiply by	0%	Deduct	-	If an employee earns \$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								
from	0	to	3,600.00	multiply by	0%	Deduct	-	If an employee earns \$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**

