

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) TABLES FOR AUGUST TO DECEMBER 2019 (RTGS EARNINGS)**



DAILY TABLE							
Rates							
from	-	to	22.88	multiply by	0%	Deduct	-
from	22.89	to	98.04	multiply by	20%	Deduct	4.58
from	98.05	to	326.80	multiply by	25%	Deduct	9.48
from	326.81	to	653.59	multiply by	30%	Deduct	25.82
from	653.60	to	980.39	multiply by	35%	Deduct	58.50
from	980.40	and above		multiply by	40%	Deduct	107.52

Example  
 If an employee earns \$40 per day  
 The tax will be calculated thus:  
 \$40 x 20% = \$4.58  
 \$40 x 25% = \$9.48  
 \$40 x 30% = \$12.00  
 \$40 x 35% = \$14.00  
 \$40 x 40% = \$16.00

WEEKLY TABLE							
Rates							
from	-	to	159.09	multiply by	0%	Deduct	-
from	159.10	to	681.82	multiply by	20%	Deduct	31.82
from	681.83	to	2,272.73	multiply by	25%	Deduct	65.91
from	2,272.74	to	4,545.45	multiply by	30%	Deduct	179.55
from	4,545.46	to	6,818.18	multiply by	35%	Deduct	406.82
from	6,818.19	and above		multiply by	40%	Deduct	747.73

Example  
 If an employee earns \$300 per week  
 The tax will be calculated thus:  
 \$300 x 20% = \$60.00  
 \$300 x 25% = \$75.00  
 \$300 x 30% = \$90.00  
 \$300 x 35% = \$105.00  
 \$300 x 40% = \$120.00

FORTNIGHTLY TABLE							
Rates							
from	-	to	318.18	multiply by	0%	Deduct	-
from	318.19	to	1,363.64	multiply by	20%	Deduct	63.64
from	1,363.65	to	4,545.45	multiply by	25%	Deduct	131.82
from	4,545.46	to	9,090.91	multiply by	30%	Deduct	359.09
from	9,090.92	to	13,636.36	multiply by	35%	Deduct	813.64
from	13,636.37	and above		multiply by	40%	Deduct	1,495.45

Example  
 If an employee earns \$1 000 per fortnight  
 The tax will be calculated thus:  
 \$1 000 x 20% = \$200.00  
 \$1 000 x 25% = \$250.00  
 \$1 000 x 30% = \$300.00  
 \$1 000 x 35% = \$350.00  
 \$1 000 x 40% = \$400.00

MONTHLY TABLE							
Rates							
from	-	to	700.00	multiply by	0%	Deduct	-
from	700.01	to	3,000.00	multiply by	20%	Deduct	140.00
from	3,000.01	to	10,000.00	multiply by	25%	Deduct	290.00
from	10,000.01	to	20,000.00	multiply by	30%	Deduct	790.00
from	20,000.01	to	30,000.00	multiply by	35%	Deduct	1,790.00
from	30,000.01	and above		multiply by	40%	Deduct	3,290.00

Example  
 If an employee earns \$6 000 per month  
 The tax will be calculated thus:  
 \$6 000 x 25% = \$1 500.00  
 \$6 000 x 30% = \$1 800.00  
 \$6 000 x 35% = \$2 100.00  
 \$6 000 x 40% = \$2 400.00

ANNUAL TABLE							
Rates							
from	0	to	3,500.00	multiply by	0%	Deduct	-
from	3,501	to	15,000.00	multiply by	20%	Deduct	700
from	15,001	to	50,000.00	multiply by	25%	Deduct	1,450
from	50,001	to	100,000.00	multiply by	30%	Deduct	3,950
from	100,001	to	150,000.00	multiply by	35%	Deduct	8,950
from	150,001	and above		multiply by	40%	Deduct	16,450

Example  
 If an employee earns \$150 000 per year  
 The tax will be calculated thus:  
 \$150 000 x 20% = \$30 000.00  
 \$150 000 x 25% = \$37 500.00  
 \$150 000 x 30% = \$45 000.00  
 \$150 000 x 35% = \$52 500.00  
 \$150 000 x 40% = \$60 000.00

Aids Levy is 3% of the Individuals' Tax payable

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**