

ZIMBABWE REVENUE AUTHORITY



PAY AS YOU EARN (PAYE) ZWG TAX TABLES FOR 1 JANUARY TO 31 DECEMBER 2026

DAILY TABLE						Example
Rates						If an employee earns
from	-	to	92.05	multiply by	0% Deduct	- \$100 per day
from	92.06	to	276.16	multiply by	20% Deduct	18.41 The tax will be calculated thus:
from	276.17	to	920.55	multiply by	25% Deduct	32.22
from	920.56	to	1,841.10	multiply by	30% Deduct	78.25 \$100.00 x 20% -\$18.41=
from	1,841.11	to	2,761.64	multiply by	35% Deduct	170.30 \$1.59
from	2,761.65	and above		multiply by	40% Deduct	308.38
WEEKLY TABLE						Example
Rates						If an employee earns
from	-	to	646.15	multiply by	0% Deduct	- \$2,000 per week
from	646.17	to	1,938.46	multiply by	20% Deduct	129.23 The tax will be calculated thus:
from	1,938.48	to	6,461.54	multiply by	25% Deduct	226.15
from	6,461.56	to	12,923.08	multiply by	30% Deduct	549.23 \$2,000 x 25% -\$226.15=
from	12,923.10	to	19,384.62	multiply by	35% Deduct	1,195.38 \$273.85
from	19,384.63	and above		multiply by	40% Deduct	2,164.62
FORTNIGHTLY TABLE						Example
Rates						If an employee earns
from	-	to	1,292.31	multiply by	0% Deduct	- \$20,000 per fortnight
from	1,292.35	to	3,876.92	multiply by	20% Deduct	258.46 The tax will be calculated thus:
from	3,876.96	to	12,923.08	multiply by	25% Deduct	452.31
from	12,923.12	to	25,846.15	multiply by	30% Deduct	1,098.46 \$20,000 x 30% -\$1098.46=
from	25,846.19	to	38,769.23	multiply by	35% Deduct	2,390.77 \$4,901.54
from	38,769.27	and above		multiply by	40% Deduct	4,329.23
MONTHLY TABLE						Example
Rates						If an employee earns
from	-	to	2,800.00	multiply by	0%	- \$18,000 per month
from	2,800.01	to	8,400.00	multiply by	20% Deduct	560.00 The tax will be calculated thus:
from	8,400.01	to	28,000.00	multiply by	25% Deduct	980.00
from	28,000.01	to	56,000.00	multiply by	30% Deduct	2,380.00 \$18,000 x 25% - \$980.00 =
from	56,000.01	to	84,000.00	multiply by	35% Deduct	5,180.00 \$3,520.00
from	84,000.01	and above		multiply by	40% Deduct	9,380.00
ANNUAL TABLE						Example
Rates						If an employee earns
from	-	to	33,600.00	multiply by	0% Deduct	- \$320,000 per year
from	33,601.00	to	100,800.00	multiply by	20% Deduct	6,720.00 The tax will be calculated thus:
from	100,801.00	to	336,000.00	multiply by	25% Deduct	11,760.00
from	336,001.00	to	672,000.00	multiply by	30% Deduct	28,560.00 \$320,000 x 25% -\$11,760=
from	672,001.00	to	1,008,000.00	multiply by	35% Deduct	62,160.00 \$68,240.00
from	1,008,001.00	and above		multiply by	40% Deduct	112,560.00

Aids Levy is 3% of the Individuals' Tax payable