



PUBLIC NOTICE

PAYE Tax Tables For The Period August To December 2020

The Commissioner advises members of the public that employers may proceed to apply the tax tables gazetted in the Finance Bill pending promulgation of the legislation. In addition, this notice serves to correct the Tax Tables that had been posted on the ZIMRA website.

There are two separate Tax Tables for remuneration in local and foreign currency respectively.

The Tax Tables for remuneration in Zimbabwe Dollars is as follows:

DAILY TABLE							Example
Rates							If an employee earns
from	-	to	163.40	multiply by	0%	Deduct	-
from	163.41	to	490.20	multiply by	20%	Deduct	32.68
from	490.21	to	980.39	multiply by	25%	Deduct	57.19
from	980.40	to	1,960.78	multiply by	30%	Deduct	106.21
from	1,960.79	to	3,267.97	multiply by	35%	Deduct	204.25
from	3,267.98	and above		multiply by	40%	Deduct	367.65
WEEKLY TABLE							Example
Rates							If an employee earns
from	-	to	1,136.36	multiply by	0%	Deduct	-
from	1,136.37	to	3,409.09	multiply by	20%	Deduct	227.27
from	3,409.10	to	6,818.18	multiply by	25%	Deduct	397.73
from	6,818.19	to	13,636.36	multiply by	30%	Deduct	738.64
from	13,636.37	to	22,727.27	multiply by	35%	Deduct	1,420.45
from	22,727.28	and above		multiply by	40%	Deduct	2,556.82
FORTNIGHTLY TABLE							Example
Rates							If an employee earns
from	-	to	2,272.73	multiply by	0%	Deduct	-
from	2,272.74	to	6,818.18	multiply by	20%	Deduct	454.55
from	6,818.19	to	13,636.36	multiply by	25%	Deduct	795.45
from	13,636.37	to	27,272.73	multiply by	30%	Deduct	1,477.27
from	27,272.74	to	45,454.55	multiply by	35%	Deduct	2,840.91
from	45,454.56	and above		multiply by	40%	Deduct	5,113.64
MONTHLY TABLE							Example
Rates							If an employee earns
from	-	to	5,000.00	multiply by	0%	Deduct	-
from	5,000.01	to	15,000.00	multiply by	20%	Deduct	1,000.00
from	15,000.01	to	30,000.00	multiply by	25%	Deduct	1,750.00
from	30,000.01	to	60,000.00	multiply by	30%	Deduct	3,250.00
from	60,000.01	to	100,000.00	multiply by	35%	Deduct	6,250.00
from	100,000.01	and above		multiply by	40%	Deduct	11,250.00
ANNUAL TABLE							Example
Rates							If an employee earns
from	0	to	25,000.00	multiply by	0%	Deduct	-
from	25,001	to	75,000.00	multiply by	20%	Deduct	5,000
from	75,001	to	150,000.00	multiply by	25%	Deduct	8,750
from	150,001	to	300,000.00	multiply by	30%	Deduct	16,250
from	300,001	to	500,000.00	multiply by	35%	Deduct	31,250
from	500,001	and above		multiply by	40%	Deduct	56,250

The Tax Tables for remuneration in foreign currency is as follows:

DAILY TABLE							Example
Rates							If an employee earns
from	-	to	2.29	multiply by	0%	Deduct	- \$8 per day
from	2.30	to	9.80	multiply by	20%	Deduct	0.46 The tax will be calculated thus:
from	9.81	to	32.68	multiply by	25%	Deduct	0.95
from	32.69	to	65.36	multiply by	30%	Deduct	2.58 \$8.00 x 20% -\$0.46
from	65.37	to	98.04	multiply by	35%	Deduct	5.85 US\$1.14
from	98.05	and above		multiply by	40%	Deduct	10.75
WEEKLY TABLE							Example
Rates							If an employee earns
from	-	to	15.91	multiply by	0%	Deduct	- \$60 per week
from	15.92	to	68.18	multiply by	20%	Deduct	3.18 The tax will be calculated thus:
from	68.19	to	227.27	multiply by	25%	Deduct	6.59
from	227.28	to	454.55	multiply by	30%	Deduct	17.95 \$60 x 20% -\$3.18
from	454.56	to	681.82	multiply by	35%	Deduct	40.68 US\$8.82
from	681.83	and above		multiply by	40%	Deduct	74.77
FORTNIGHTLY TABLE							Example
Rates							If an employee earns
from	-	to	31.82	multiply by	0%	Deduct	- \$400 per fortnight
from	31.83	to	136.36	multiply by	20%	Deduct	6.36 The tax will be calculated thus:
from	136.37	to	454.55	multiply by	25%	Deduct	13.18
from	454.56	to	909.09	multiply by	30%	Deduct	35.91 \$400 x 25%-\$13.18
from	909.10	to	1,363.64	multiply by	35%	Deduct	81.36 US\$86.82
from	1,363.65	and above		multiply by	40%	Deduct	149.55
MONTHLY TABLE							Example
Rates							If an employee earns
from	-	to	70.00	multiply by	0%	Deduct	- \$1 500 per month
from	70.01	to	300.00	multiply by	20%	Deduct	14.00 The tax will be calculated thus:
from	300.01	to	1,000.00	multiply by	25%	Deduct	29.00
from	1,000.01	to	2,000.00	multiply by	30%	Deduct	79.00 \$1 500 x 30% - \$79.00
from	2,000.01	to	3,000.00	multiply by	35%	Deduct	179.00 US\$371.00
from	3,000.01	and above		multiply by	40%	Deduct	329.00
ANNUAL TABLE							Example
Rates							If an employee earns
from	0	to	350.00	multiply by	0%	Deduct	- \$30 000 per year
from	351	to	1,500.00	multiply by	20%	Deduct	70 The tax will be calculated thus:
from	1,501	to	5,000.00	multiply by	25%	Deduct	145
from	5,001	to	10,000.00	multiply by	30%	Deduct	395 \$30 000 x 40%-\$1645.00
from	10,001	to	15,000.00	multiply by	35%	Deduct	895 US\$10,355.00
from	15,001	and above		multiply by	40%	Deduct	1,645

NB:

In all instances Aids Levy must be calculated and remitted with PAYE. **Aids levy is 3% of the individual's tax payable.** ZIMRA regrets the inconveniences caused by the posting of incorrect tables on our website and this has since been rectified.

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