ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO DECEMBER 2019

DAILY TABLE

			Rates					Example
from	-	to	11.51	multiply by	0%	Deduct	-	If an employee earns
from	11.52	to	49.32	multiply by	20%	Deduct	2.30	$40 per day
from	49.33	to	164.38	multiply by	25%	Deduct	4.77	The tax will be calculated thus:
from	164.39	to	328.77	multiply by	30%	Deduct	12.99	$40 x 20% -$2.30 = 5.7
from	328.78	to	493.15	multiply by	35%	Deduct	29.42	$5.70
from	493.16	to	657.53	multiply by	40%	Deduct	54.08	
from	657.54	and above		multiply by	45%	Deduct	86.96	

WEEKLY TABLE

			Rates					Example
from	-	to	80.77	multiply by	0%	Deduct	-	If an employee earns
from	69.24	to	346.15	multiply by	20%	Deduct	16.15	$300 per week
from	346.16	to	1,153.85	multiply by	25%	Deduct	33.46	The tax will be calculated thus:
from	692.32	to	2,307.69	multiply by	30%	Deduct	91.15	
from	1,153.86	to	3,461.54	multiply by	35%	Deduct	206.54	$300 x 20% -$16.15 = 43.85
from	2,307.70	to	4,615.38	multiply by	40%	Deduct	379.62	$43.85 per week
from	3,461.55	and above		multiply by	45%	Deduct	610.38	

FORTNIGHTLY TABLE

			Rates					
from	-	to	161.54	multiply by	0%	Deduct	-	Example
from	161.55	to	692.31	multiply by	20%	Deduct	32.31	If an employee earns
from	692.32	to	2,307.69	multiply by	25%	Deduct	66.92	$1 000 per fortnight
from	2,307.70	to	4,615.38	multiply by	30%	Deduct	182.31	The tax will be calculated thus:
from	4,615.39	to	6,923.08	multiply by	35%	Deduct	413.08	
from	6,923.09	to	9,230.77	multiply by	40%	Deduct	759.23	$1 000 x 25%-66.92 183.08
from	9,230.78	and above		multiply by	45%	Deduct	1,220.77	$183.08 per fortnight

MONTHLY TABLE

			Rates					
from	-	to	350.00	multiply by	0%		-	
from	350.01	to	1,500.00	multiply by	20%	Deduct	70.00	Example
from	1,500.01	to	5,000.00	multiply by	25%	Deduct	145.00	If an employee earns
from	5,000.01	to	10,000.00	multiply by	30%	Deduct	395.00	$6 000 per month
from	10,000.01	to	15,000.00	multiply by	35%	Deduct	895.00	The tax will be calculated thus:
from	15,000.01	to	20,000.00	multiply by	40%	Deduct	1,645.00	
from	20,000.01	and above		multiply by	45%	Deduct	2,645.00	$6 000 x 30% -395 = 1,405.00
								$1 405.00 per month

ANNUAL TABLE

			Rates					
from	0	to	4,200.00	multiply by	0%	Deduct	-	
from	4,201	to	18,000.00	multiply by	20%	Deduct	840	
from	18,001	to	60,000.00	multiply by	25%	Deduct	1,740	Example 1
from	60,001	to	120,000.00	multiply by	30%	Deduct	4,740	If an employee earns
from	120,001	to	180,000.00	multiply by	35%	Deduct	10,740	$150 000 per year
from	180,001	to	240,000.00	multiply by	40%	Deduct	19,740	The tax will be calculated thus:
from	240,001	and above		multiply by	45%	Deduct	31,740	

$150 000 x 35%-$10 740
$41,760.00 per annum   41,760.00

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES