

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) RTGS TABLES FOR AUGUST TO DECEMBER 2020



DAILY TABLE							Example	
Rates							If an employee earns	
from	-	to	163.40	multiply by	0%	Deduct	-	\$500 per day
from	163.41	to	490.20	multiply by	20%	Deduct	32.68	The tax will be calculated thus:
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	\$500 x 25% - \$57.19 =
from	1,960.79	to	3,267.97	multiply by	35%	Deduct	204.25	\$67.81
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	-	\$3500 per week
from	1,136.37	to	3,409.09	multiply by	20%	Deduct	227.27	The tax will be calculated thus:
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	\$3500 x 25% - \$397.73 =
from	13,636.37	to	22,727.27	multiply by	35%	Deduct	1,420.45	\$477.27 per week
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	-	\$17 800 per fortnight
from	2,272.74	to	6,818.18	multiply by	20%	Deduct	454.55	The tax will be calculated thus:
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	\$17 800 x 30% - \$1,477.27
from	27,272.74	to	45,454.55	multiply by	35%	Deduct	2,840.91	\$3,862.73 per fortnight
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	-	\$80 200 per month
from	5,000.01	to	15,000.00	multiply by	20%	Deduct	1,000.00	The tax will be calculated thus:
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	\$80 200 x 30% - \$7800 =
from	60,000.01	to	100,000.00	multiply by	35%	Deduct	6,250.00	\$16,260.00 per month
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	-	\$800 000 per year
from	25,001	to	75,000.00	multiply by	20%	Deduct	5,000	The tax will be calculated thus:
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	\$800 000 x 40% - \$56250
from	300,001	to	500,000.00	multiply by	35%	Deduct	31,250	\$263 750 per year
from	500,001	and above		multiply by	40%	Deduct	56,250	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES