

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) FOREIGN CURRENCY TAX TABLES FOR JANUARY TO DECEMBER 2020**



<b>DAILY TABLE</b>									
Rates									
from	-	to	5.49	multiply by	0%	Deduct	-	Example	
from	5.50	to	23.53	multiply by	20%	Deduct	1.10	If an employee earns	
from	23.54	to	78.43	multiply by	25%	Deduct	2.27	\$8 per day	
from	78.44	to	156.86	multiply by	30%	Deduct	6.20	The tax will be calculated thus:	
from	156.87	to	235.29	multiply by	35%	Deduct	14.04	\$8.00 x 20% -\$1.10	0.50
from	235.30	and above		multiply by	40%	Deduct	25.80	US\$0.50	
<b>WEEKLY TABLE</b>									
Rates									
from	-	to	38.18	multiply by	0%	Deduct	-	Example	
from	38.19	to	163.64	multiply by	20%	Deduct	7.64	If an employee earns	
from	163.65	to	545.45	multiply by	25%	Deduct	15.82	\$60 per week	
from	545.46	to	1,090.91	multiply by	30%	Deduct	43.09	The tax will be calculated thus:	
from	1,090.92	to	1,636.36	multiply by	35%	Deduct	97.64	\$60 x 20% -\$7.64	4.36
from	1,636.37	and above		multiply by	40%	Deduct	179.45	US\$4.36	
<b>FORTNIGHTLY TABLE</b>									
Rates									
from	-	to	76.36	multiply by	0%	Deduct	-	Example	
from	76.37	to	327.27	multiply by	20%	Deduct	15.27	If an employee earns	
from	327.28	to	1,090.91	multiply by	25%	Deduct	31.64	\$400 per fortnight	
from	1,090.92	to	2,181.82	multiply by	30%	Deduct	86.18	The tax will be calculated thus:	
from	2,181.83	to	3,272.73	multiply by	35%	Deduct	195.27	\$400 x 25%-\$31.64	68.36
from	3,272.74	and above		multiply by	40%	Deduct	358.91	US\$68.36	
<b>MONTHLY TABLE</b>									
Rates									
from	-	to	168.00	multiply by	0%	Deduct	-	Example	
from	168.01	to	720.00	multiply by	20%	Deduct	33.60	If an employee earns	
from	720.01	to	2,400.00	multiply by	25%	Deduct	69.60	\$1 500 per month	
from	2,400.01	to	4,800.00	multiply by	30%	Deduct	189.60	The tax will be calculated thus:	
from	4,800.01	to	7,200.00	multiply by	35%	Deduct	429.60	\$1 500 x 25% - \$69.60 =	305.40
from	7,200.01	and above		multiply by	40%	Deduct	789.60	US\$305.40	
<b>ANNUAL TABLE</b>									
Rates									
from	0	to	840.00	multiply by	0%	Deduct	-	Example	
from	841	to	3,600.00	multiply by	20%	Deduct	168	If an employee earns	
from	3,601	to	12,000.00	multiply by	25%	Deduct	348	\$30 000 per year	
from	12,001	to	24,000.00	multiply by	30%	Deduct	948	The tax will be calculated thus:	
from	24,001	to	36,000.00	multiply by	35%	Deduct	2,148	\$30 000 x 35%-\$2,148.00	8,352
from	36,001	and above		multiply by	40%	Deduct	3,948	US\$8,352.00	

Aids Levy is 3% of the Individuals' Tax payable

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**