



MALAWI REVENUE AUTHORITY

PUBLIC NOTICE

PAY AS YOU EARN (PAYE) RATES

EFFECTIVE 22 NOVEMBER 2019

ANNUAL		RATE
First	MK 540,000.00	0%
Next	MK 60,000.00	15%
Next	MK35,400,000.00	30%
Excess over	MK 36,000,000.00	35%
MONTHLY		
First	MK45,000.00	0%
Next	MK5,000.00	15%
Next	MK 2,950,000.00	30%
Excess over	MK3,000,000.00	35%
FORTNIGHT		
First	MK20,769.24	0%
Next	MK2,307.69	15%
Next	MK1,361,538.46	30%
Excess over	MK1,384,615.39	35%
WEEKLY		
First	MK10,384.62	0%
Next	MK1,153.85	15%
Next	MK680,769,23	30%
Excess over	MK 692,307.69	35%

NOTE: All other allowances I.e housing allowance, transport allowance, severance, food allowance etc grossed up with basic salary then tax using the above rates.

Tom Gray Malata
COMMISSIONER GENERAL