

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) TABLES FOR AUGUST TO DECEMBER 2022**



<b>DAILY TABLE</b>								Example
				Rates				If an employee earns
from	-	to	2,450.98	multiply by	0%	Deduct	-	\$3000 per day
from	2,450.99	to	4,673.20	multiply by	20%	Deduct	490.20	The tax will be calculated thus:
from	4,673.21	to	8,496.73	multiply by	25%	Deduct	723.86	
from	8,496.74	to	15,686.27	multiply by	30%	Deduct	1,148.69	\$3000 x 20% -\$490.20 =
from	15,686.28	to	32,679.74	multiply by	35%	Deduct	1,933.01	\$109.80 per day
from	32,679.75	and above		multiply by	40%	Deduct	3,566.99	
<b>WEEKLY TABLE</b>								Example
				Rates				If an employee earns
from	-	to	17,045.45	multiply by	0%	Deduct	-	\$20000 per week
from	17,045.46	to	32,500.00	multiply by	20%	Deduct	3,409.09	The tax will be calculated thus:
from	32,500.01	to	59,090.91	multiply by	25%	Deduct	5,034.09	
from	59,090.92	to	109,090.91	multiply by	30%	Deduct	7,988.64	\$20000 x 20% -\$3,409.09 =
from	109,090.92	to	227,272.73	multiply by	35%	Deduct	13,443.18	\$590.91 per week
from	227,272.74	and above		multiply by	40%	Deduct	24,806.82	
<b>FORTNIGHTLY TABLE</b>								Example
				Rates				If an employee earns
from	-	to	34,090.91	multiply by	0%	Deduct	-	\$50 800 per fortnight
from	34,090.92	to	65,000.00	multiply by	20%	Deduct	6,818.18	The tax will be calculated thus:
from	65,000.01	to	118,181.82	multiply by	25%	Deduct	10,068.18	
from	118,181.83	to	218,181.82	multiply by	30%	Deduct	15,977.27	\$50 800 x 20%-\$6 818.18
from	218,181.83	to	454,545.45	multiply by	35%	Deduct	26,886.36	\$3, 341.82 per fortnight
from	454,545.46	and above		multiply by	40%	Deduct	49,613.64	
<b>MONTHLY TABLE</b>								Example
				Rates				If an employee earns
from	-	to	75,000.00	multiply by	0%	Deduct	-	\$220 000 per month
from	75,000.01	to	143,000.00	multiply by	20%	Deduct	15,000.00	The tax will be calculated thus:
from	143,000.01	to	260,000.00	multiply by	25%	Deduct	22,150.00	
from	260,000.01	to	480,000.00	multiply by	30%	Deduct	35,150.00	\$220 000 x 25% - \$22 150.00 =
from	480,000.01	to	1,000,000.00	multiply by	35%	Deduct	59,150.00	\$32 850.00 per month
from	1,000,000.01	and above		multiply by	40%	Deduct	109,150.00	
<b>FIVE MONTHS TABLE</b>								Example
				Rates				If an employee earns
from	0	to	375,000.00	multiply by	0%	Deduct	-	\$5 800 000 per year
from	375,001	to	715,000.00	multiply by	20%	Deduct	75,000	The tax will be calculated thus:
from	715,001	to	1,300,000.00	multiply by	25%	Deduct	110,750	
from	1,300,001	to	2,400,000.00	multiply by	30%	Deduct	175,750	\$5 800 000 x 40%-\$545 750
from	2,400,001	to	5,000,000.00	multiply by	35%	Deduct	295,750	\$1 774 250 per annum
from	5,000,001	and above		multiply by	40%	Deduct	545,750	

**Aids Levy is 3% of the Individuals' Tax payable**

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**