ZIMBABWE REVENUE AUTHORITY PAY AS YOU EARN (PAYE) FOREX TABLES FOR JANUARY TO DECEMBER 2015



from 49.33 to 98.63 multiply by 25% Deduct 4.44 from 98.64 to 164.38 multiply by 30% Deduct 9.37 \$10 x 20% -\$1 from 164.39 to 328.77 multiply by 35% Deduct 17.59 0.03 0.03 from 328.78 to 493.15 multiply by 40% Deduct 34.03 \$10 x 20% -\$1 from 493.16 to 657.53 multiply by 45% Deduct 58.68 \$0.03 From 657.54 and above multiply by 50% Deduct 91.56 WEEKLY TABLE Example From - to 69.23 multiply by 0% Deduct - \$300 per week from 69.24 to 346.15 multiply by 20% Deduct 13.85 The tax will be from 346.16 to 692.31 multiply by 25% Deduct 31.15 31.15 from 692.32 to 1,153.85 multiply by 30% Deduct 65.77 \$300 x 25% -\$ \$300 x 25% -\$ from 1,153.86 to 2,307.69 multiply by 40% Deduct 238.8	
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from 6,923.09 to 9,230.77 multiply by 45% Deduct 823.85	
from 9,230.78 and above multiply by 50% Deduct 1,285.38	
MONTHLY TABLE Example	

				Rates				If an employee earns
from	-	to	300.00	multiply by	0%		-	\$6 000 per month
from	300.01	to	1,500.00	multiply by	20%	Deduct	60.00	The tax will be calculated thus:
from	1,500.01	to	3,000.00	multiply by	25%	Deduct	135.00	
from	3,000.01	to	5,000.00	multiply by	30%	Deduct	285.00	\$6 000 x 35% -\$535 =
from	5,000.01	to	10,000.00	multiply by	35%	Deduct	535.00	\$1 565.00 per month
from	10,000.01	to	15,000.00	multiply by	40%	Deduct	1,035.00	
from	15,000.01	to	20,000.00	multiply by	45%	Deduct	1,785.00	
from	20,000.01	and above		multiply by	50%	Deduct	2,785.00	
			ANNUAL	TABLE				Example 1
				Rates				If an employee earns
from	0	to	3,600.00	multiply by	0%	Deduct	-	\$150 000 per year
from	3,601	to	18,000.00	multiply by	20%	Deduct	720	The tax will be calculated thus:
from	18,001	to	36,000.00	multiply by	25%	Deduct	1,620	
from	36,001	to	60,000.00	multiply by	30%	Deduct	3,420	\$150 000 x 40%-\$12 420
from	60,001	to	120,000.00	multiply by	35%	Deduct	6,420	\$47,580.00 per annum
from	120,001	to	180,000.00	multiply by	40%	Deduct	12,420	
from	180,001	to	240,000.00	multiply by	45%	Deduct	21,420	
from	240,001	and above		multiply by	50%	Deduct	33,420	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE