

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) FOREX TABLES FOR JANUARY TO DECEMBER 2016



DAILY TABLE							
Rates							
from	-	to	9.84	multiply by	0%	Deduct	-
from	9.85	to	49.18	multiply by	20%	Deduct	1.97
from	49.19	to	98.36	multiply by	25%	Deduct	4.43
from	98.37	to	163.93	multiply by	30%	Deduct	9.34
from	163.94	to	327.87	multiply by	35%	Deduct	17.54
from	327.88	to	491.80	multiply by	40%	Deduct	33.93
from	491.81	to	655.74	multiply by	45%	Deduct	58.52
from	655.75	and above		multiply by	50%	Deduct	91.31

Example
 If an employee earns \$10 per day
 The tax will be calculated thus:
 $\$10 \times 20\% - \$1.97 = 0.03$
 $\$10 \times 25\% - \$4.43 = 0.03$
 $\$10 \times 30\% - \$9.34 = 0.03$
 $\$10 \times 35\% - \$17.54 = 0.03$
 $\$10 \times 40\% - \$33.93 = 0.03$
 $\$10 \times 45\% - \$58.52 = 0.03$
 $\$10 \times 50\% - \$91.31 = 0.03$

WEEKLY TABLE							
Rates							
from	-	to	69.23	multiply by	0%	Deduct	-
from	69.24	to	346.15	multiply by	20%	Deduct	13.85
from	346.16	to	692.31	multiply by	25%	Deduct	31.15
from	692.32	to	1,153.85	multiply by	30%	Deduct	65.77
from	1,153.86	to	2,307.69	multiply by	35%	Deduct	123.46
from	2,307.70	to	3,461.54	multiply by	40%	Deduct	238.85
from	3,461.55	to	4,615.38	multiply by	45%	Deduct	411.92
from	4,615.39	and above		multiply by	50.0%	Deduct	642.69

Example
 If an employee earns \$300 per week
 The tax will be calculated thus:
 $\$300 \times 20\% - \$13.85 = 46.15$
 $\$300 \times 25\% - \$31.15 = 46.15$
 $\$300 \times 30\% - \$65.77 = 46.15$
 $\$300 \times 35\% - \$123.46 = 46.15$
 $\$300 \times 40\% - \$238.85 = 46.15$
 $\$300 \times 45\% - \$411.92 = 46.15$
 $\$300 \times 50\% - \$642.69 = 46.15$

FORTNIGHTLY TABLE							
Rates							
from	-	to	138.46	multiply by	0%	Deduct	-
from	138.47	to	692.31	multiply by	20%	Deduct	27.69
from	692.32	to	1,384.62	multiply by	25%	Deduct	62.31
from	1,384.63	to	2,307.69	multiply by	30%	Deduct	131.54
from	2,307.70	to	4,615.38	multiply by	35%	Deduct	246.92
from	4,615.39	to	6,923.08	multiply by	40%	Deduct	477.69
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

Example
 If an employee earns \$1 000 per fortnight
 The tax will be calculated thus:
 $\$1\,000 \times 25\% - 62.31 = 187.69$
 $\$1\,000 \times 30\% - 131.54 = 187.69$
 $\$1\,000 \times 35\% - 246.92 = 187.69$
 $\$1\,000 \times 40\% - 477.69 = 187.69$
 $\$1\,000 \times 45\% - 823.85 = 187.69$
 $\$1\,000 \times 50\% - 1,285.38 = 187.69$

MONTHLY TABLE							
Rates							
from	-	to	300.00	multiply by	0%	Deduct	-
from	300.01	to	1,500.00	multiply by	20%	Deduct	60.00
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
from	5,000.01	to	10,000.00	multiply by	35%	Deduct	535.00
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

Example
 If an employee earns \$6 000 per month
 The tax will be calculated thus:
 $\$6\,000 \times 35\% - \$535 = 1,565.00$
 $\$6\,000 \times 40\% - \$1,035 = 1,565.00$
 $\$6\,000 \times 45\% - \$1,785 = 1,565.00$
 $\$6\,000 \times 50\% - \$2,785 = 1,565.00$

ANNUAL TABLE							
Rates							
from	0	to	3,600.00	multiply by	0%	Deduct	-
from	3,601	to	18,000.00	multiply by	20%	Deduct	720
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
from	60,001	to	120,000.00	multiply by	35%	Deduct	6,420
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

Example 1
 If an employee earns \$150 000 per year
 The tax will be calculated thus:
 $\$150\,000 \times 40\% - \$12\,420 = 47,580.00$
 $\$150\,000 \times 45\% - \$21,420 = 47,580.00$
 $\$150\,000 \times 50\% - \$33,420 = 47,580.00$

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES

