

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) TABLES FOR AUGUST TO DECEMBER 2019 (USD EARNINGS)**



<b>DAILY TABLE</b>							Example
Rates							
from	-	to	2.29	multiply by	0%	Deduct	-
from	2.30	to	9.80	multiply by	20%	Deduct	0.46
from	9.81	to	32.68	multiply by	25%	Deduct	0.95
from	32.69	to	65.36	multiply by	30%	Deduct	2.58
from	65.37	to	98.04	multiply by	35%	Deduct	5.85
from	98.05	and above		multiply by	40%	Deduct	10.75

If an employee earns \$40 per day  
 The tax will be calculated thus:  
 $\$40 \times 30\% - \$2.58 = \$9.42$

<b>WEEKLY TABLE</b>							Example
Rates							
from	-	to	15.91	multiply by	0%	Deduct	-
from	15.92	to	68.18	multiply by	20%	Deduct	3.18
from	68.19	to	227.27	multiply by	25%	Deduct	6.59
from	227.28	to	454.55	multiply by	30%	Deduct	17.95
from	454.56	to	681.82	multiply by	35%	Deduct	40.68
from	681.83	and above		multiply by	40%	Deduct	74.77

If an employee earns \$200 per week  
 The tax will be calculated thus:  
 $\$200 \times 25\% - \$6.59 = \$43.41$  per week

<b>FORTNIGHTLY TABLE</b>							Example
Rates							
from	-	to	31.82	multiply by	0%	Deduct	-
from	31.83	to	136.36	multiply by	20%	Deduct	6.36
from	136.37	to	454.55	multiply by	25%	Deduct	13.18
from	454.56	to	909.09	multiply by	30%	Deduct	35.91
from	909.10	to	1,363.64	multiply by	35%	Deduct	81.36
from	1,363.65	and above		multiply by	40%	Deduct	149.55

If an employee earns \$450 per fortnight  
 The tax will be calculated thus:  
 $\$450 \times 25\% - \$13.18 = \$99.32$  per fortnight

<b>MONTHLY TABLE</b>							Example
Rates							
from	-	to	70.00	multiply by	0%	Deduct	-
from	70.01	to	300.00	multiply by	20%	Deduct	14.00
from	300.01	to	1,000.00	multiply by	25%	Deduct	29.00
from	1,000.01	to	2,000.00	multiply by	30%	Deduct	79.00
from	2,000.01	to	3,000.00	multiply by	35%	Deduct	179.00
from	3,000.01	and above		multiply by	40%	Deduct	329.00

If an employee earns \$1 900 per month  
 The tax will be calculated thus:  
 $\$1\ 900 \times 30\% - 79.00 = \$491.00$  per month

<b>ANNUAL TABLE</b>							Example
Rates							
from	0	to	350.00	multiply by	0%	Deduct	-
from	351	to	1,500.00	multiply by	20%	Deduct	70
from	1,501	to	5,000.00	multiply by	25%	Deduct	145
from	5,001	to	10,000.00	multiply by	30%	Deduct	395
from	10,001	to	15,000.00	multiply by	35%	Deduct	895
from	15,001	and above		multiply by	40%	Deduct	1,645

If an employee earns \$14 000 per year  
 The tax will be calculated thus:  
 $\$14\ 000 \times 35\% - \$895.00 = \$4005.00$  per annum

Aids Levy is 3% of the Individuals' Tax payable

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**