

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO JULY 2020 RTGS



DAILY TABLE							Example	
Rates							If an employee earns	
from	-	to	65.73	multiply by	0%	Deduct	-	\$200 per day
from	65.74	to	246.48	multiply by	20%	Deduct	13.15	The tax will be calculated thus:
from	246.49	to	492.96	multiply by	25%	Deduct	25.47	
from	492.97	to	985.92	multiply by	30%	Deduct	50.12	\$200 x 20% - \$13.15 =
from	985.93	to	1,643.19	multiply by	35%	Deduct	99.41	\$26.85 per day
from	1,643.20	and above		multiply by	40%	Deduct	181.57	
WEEKLY TABLE							Example	
Rates							If an employee earns	
from	-	to	466.67	multiply by	0%	Deduct	-	\$1500 per week
from	466.68	to	1,750.00	multiply by	20%	Deduct	93.33	The tax will be calculated thus:
from	1,750.01	to	3,500.00	multiply by	25%	Deduct	180.83	
from	3,500.01	to	7,000.00	multiply by	30%	Deduct	355.83	\$1500 x 20% - \$93.33 =
from	7,000.01	to	11,666.67	multiply by	35%	Deduct	705.83	\$206.67 per week
from	11,666.68	and above		multiply by	40%	Deduct	1,289.17	
FORTNIGHTLY TABLE							Example	
Rates							If an employee earns	
from	-	to	933.33	multiply by	0%	Deduct	-	\$15 800 per fortnight
from	933.34	to	3,500.00	multiply by	20%	Deduct	186.67	The tax will be calculated thus:
from	3,500.01	to	7,000.00	multiply by	25%	Deduct	361.67	
from	7,000.01	to	14,000.00	multiply by	30%	Deduct	711.67	\$15 800 x 35% - \$1,411.67
from	14,000.01	to	23,333.33	multiply by	35%	Deduct	1,411.67	\$4,118.33 per fortnight
from	23,333.34	and above		multiply by	40%	Deduct	2,578.33	
MONTHLY TABLE							Example	
Rates							If an employee earns	
from	-	to	2,000.00	multiply by	0%	Deduct	-	\$18 200 per month
from	2,000.01	to	7,500.00	multiply by	20%	Deduct	400.00	The tax will be calculated thus:
from	7,500.01	to	15,000.00	multiply by	25%	Deduct	775.00	
from	15,000.01	to	30,000.00	multiply by	30%	Deduct	1,525.00	\$18 200 x 30% - \$1,525.00 =
from	30,000.01	to	50,000.00	multiply by	35%	Deduct	3,025.00	\$3,935.00 per month
from	50,000.01	and above		multiply by	40%	Deduct	5,525.00	
ANNUAL TABLE							Example	
Rates							If an employee earns	
from	0	to	14,000.00	multiply by	0%	Deduct	-	\$500 000 per year
from	14,001	to	52,500.00	multiply by	20%	Deduct	2,800	The tax will be calculated thus:
from	52,501	to	105,000.00	multiply by	25%	Deduct	5,425	
from	105,001	to	210,000.00	multiply by	30%	Deduct	10,675	\$500 000 x 40% - \$38,675.00
from	210,001	to	350,000.00	multiply by	35%	Deduct	21,175	\$161,325 per annum
from	350,001	and above		multiply by	40%	Deduct	38,675	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES