

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) FOREIGN CURRENCY TAX TABLES FOR AUGUST TO DECEMBER 2020**



<b>DAILY TABLE</b>							Example
Rates							If an employee earns
from	-	to	2.29	multiply by	0%	Deduct	- \$8 per day
from	2.30	to	9.80	multiply by	20%	Deduct	0.46 The tax will be calculated thus:
from	9.81	to	32.68	multiply by	25%	Deduct	0.95
from	32.69	to	65.36	multiply by	30%	Deduct	2.58 \$8.00 x 20% -\$0.46
from	65.37	to	98.04	multiply by	35%	Deduct	5.85 US\$1.14
from	98.05	and above		multiply by	40%	Deduct	10.75
<b>WEEKLY TABLE</b>							Example
Rates							If an employee earns
from	-	to	15.91	multiply by	0%	Deduct	- \$60 per week
from	15.92	to	68.18	multiply by	20%	Deduct	3.18 The tax will be calculated thus:
from	68.19	to	227.27	multiply by	25%	Deduct	6.59
from	227.28	to	454.55	multiply by	30%	Deduct	17.95 \$60 x 20% -\$3.18
from	454.56	to	681.82	multiply by	35%	Deduct	40.68 US\$8.82
from	681.83	and above		multiply by	40%	Deduct	74.77
<b>FORTNIGHTLY TABLE</b>							Example
Rates							If an employee earns
from	-	to	31.82	multiply by	0%	Deduct	- \$400 per fortnight
from	31.83	to	136.36	multiply by	20%	Deduct	6.36 The tax will be calculated thus:
from	136.37	to	454.55	multiply by	25%	Deduct	13.18
from	454.56	to	909.09	multiply by	30%	Deduct	35.91 \$400 x 25%-\$13.18
from	909.10	to	1,363.64	multiply by	35%	Deduct	81.36 US\$86.82
from	1,363.65	and above		multiply by	40%	Deduct	149.55
<b>MONTHLY TABLE</b>							Example
Rates							If an employee earns
from	-	to	70.00	multiply by	0%	Deduct	- \$1 500 per month
from	70.01	to	300.00	multiply by	20%	Deduct	14.00 The tax will be calculated thus:
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 \$1 500 x 30% - \$79.00
from	2,000.01	to	3,000.00	multiply by	35%	Deduct	179.00 US\$371.00
from	3,000.01	and above		multiply by	40%	Deduct	329.00
<b>ANNUAL TABLE</b>							Example
Rates							If an employee earns
from	0	to	350.00	multiply by	0%	Deduct	- \$30 000 per year
from	351	to	1,500.00	multiply by	20%	Deduct	70 The tax will be calculated thus:
from	1,501	to	5,000.00	multiply by	25%	Deduct	145
from	5,001	to	10,000.00	multiply by	30%	Deduct	395 \$30 000 x 40%-\$1645.00
from	10,001	to	15,000.00	multiply by	35%	Deduct	895 US\$10,355.00
from	15,001	and above		multiply by	40%	Deduct	1,645

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

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**