

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO JULY 2019**



DAILY TABLE							Example
Rates							
from	-	to	11.56	multiply by	0%	Deduct	-
from	11.57	to	49.53	multiply by	20%	Deduct	2.31
from	49.54	to	165.09	multiply by	25%	Deduct	4.79
from	165.10	to	330.19	multiply by	30%	Deduct	13.04
from	330.20	to	495.28	multiply by	35%	Deduct	29.55
from	495.29	to	660.38	multiply by	40%	Deduct	54.32
from	660.39	and above		multiply by	45%	Deduct	87.33

If an employee earns \$40 per day  
 The tax will be calculated thus:  
 $\$40 \times 20\% - \$2.31 = \$5.69$

WEEKLY TABLE							Example
Rates							
from	-	to	81.67	multiply by	0%	Deduct	-
from	81.68	to	350.00	multiply by	20%	Deduct	16.33
from	350.01	to	1,166.67	multiply by	25%	Deduct	33.83
from	1,166.68	to	2,333.33	multiply by	30%	Deduct	92.17
from	2,333.34	to	3,500.00	multiply by	35%	Deduct	208.83
from	3,500.01	to	4,666.67	multiply by	40%	Deduct	383.83
from	4,666.68	and above		multiply by	45%	Deduct	617.17

If an employee earns \$300 per week  
 The tax will be calculated thus:  
 $\$300 \times 20\% - \$16.33 = \$43.67$  per week

FORTNIGHTLY TABLE							Example
Rates							
from	-	to	163.33	multiply by	0%	Deduct	-
from	163.34	to	700.00	multiply by	20%	Deduct	32.67
from	700.01	to	2,333.33	multiply by	25%	Deduct	67.67
from	2,333.34	to	4,666.67	multiply by	30%	Deduct	184.33
from	4,666.68	to	7,000.00	multiply by	35%	Deduct	417.67
from	7,000.01	to	9,333.33	multiply by	40%	Deduct	767.67
from	9,333.34	and above		multiply by	45%	Deduct	1,234.33

If an employee earns \$1 000 per fortnight  
 The tax will be calculated thus:  
 $\$1\ 000 \times 25\% - \$67.67 = \$182.33$  per fortnight

MONTHLY TABLE							Example
Rates							
from	-	to	350.00	multiply by	0%	Deduct	-
from	350.01	to	1,500.00	multiply by	20%	Deduct	70.00
from	1,500.01	to	5,000.00	multiply by	25%	Deduct	145.00
from	5,000.01	to	10,000.00	multiply by	30%	Deduct	395.00
from	10,000.01	to	15,000.00	multiply by	35%	Deduct	895.00
from	15,000.01	to	20,000.00	multiply by	40%	Deduct	1,645.00
from	20,000.01	and above		multiply by	45%	Deduct	2,645.00

If an employee earns \$6 000 per month  
 The tax will be calculated thus:  
 $\$6\ 000 \times 30\% - \$395.00 = \$1,405.00$  per month

ANNUAL TABLE							Example
Rates							
from	0	to	2,450.00	multiply by	0%	Deduct	-
from	2,450.01	to	10,500.00	multiply by	20%	Deduct	490.00
from	10,500.01	to	35,000.00	multiply by	25%	Deduct	1,015.00
from	35,000.01	to	70,000.00	multiply by	30%	Deduct	2,765.00
from	70,000.01	to	105,000.00	multiply by	35%	Deduct	6,265.00
from	105,000.01	to	140,000.00	multiply by	40%	Deduct	11,515.00
from	140,000.01	and above		multiply by	45%	Deduct	18,515.00

If an employee earns \$150 000 per year  
 The tax will be calculated thus:  
 $\$150\ 000 \times 45\% - \$18,515.00 = \$48,985.00$  per annum

Aids Levy is 3% of the Individuals' Tax payable

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**

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