

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR AUGUST TO DECEMBER 2022



DAILY TABLE								Example
Rates								If an employee earns
from	-	to	1,633.99	multiply by	0%	Deduct	-	\$2000 per day
from	1,634.00	to	3,921.57	multiply by	20%	Deduct	326.80	The tax will be calculated thus:
from	3,921.58	to	7,843.14	multiply by	25%	Deduct	522.88	
from	7,843.15	to	15,686.27	multiply by	30%	Deduct	915.03	\$2000 x 20% - \$326.80 =
from	15,686.28	to	32,679.74	multiply by	35%	Deduct	1,699.35	\$73.20
from	32,679.75	and above		multiply by	40%	Deduct	3,333.33	
WEEKLY TABLE								Example
Rates								If an employee earns
from	-	to	11,363.64	multiply by	0%	Deduct	-	\$15000 per week
from	11,363.65	to	27,272.73	multiply by	20%	Deduct	2,272.73	The tax will be calculated thus:
from	27,272.74	to	54,545.45	multiply by	25%	Deduct	3,636.36	
from	54,545.46	to	109,090.91	multiply by	30%	Deduct	6,363.64	\$15000 x 20% - \$2272.73 =
from	109,090.92	to	227,272.73	multiply by	35%	Deduct	11,818.18	\$727.27 per week
from	227,272.74	and above		multiply by	40%	Deduct	23,181.82	
FORTNIGHTLY TABLE								Example
Rates								If an employee earns
from	-	to	22,727.27	multiply by	0%	Deduct	-	\$50 800 per fortnight
from	22,727.28	to	54,545.45	multiply by	20%	Deduct	4,545.45	The tax will be calculated thus:
from	54,545.46	to	109,090.91	multiply by	25%	Deduct	7,272.73	
from	109,090.92	to	218,181.82	multiply by	30%	Deduct	12,727.27	\$50 800 x 20% - \$4545.45
from	218,181.83	to	454,545.45	multiply by	35%	Deduct	23,636.36	\$2887.27 per fortnight
from	454,545.46	and above		multiply by	40%	Deduct	46,363.64	
MONTHLY TABLE								Example
Rates								If an employee earns
from	-	to	50,000.00	multiply by	0%	Deduct	-	\$220 000 per month
from	50,000.01	to	120,000.00	multiply by	20%	Deduct	10,000.00	The tax will be calculated thus:
from	120,000.01	to	240,000.00	multiply by	25%	Deduct	16,000.00	
from	240,000.01	to	480,000.00	multiply by	30%	Deduct	28,000.00	\$220 000 x 25% - \$16 000.00 =
from	480,000.01	to	1,000,000.00	multiply by	35%	Deduct	52,000.00	\$27 000.00 per month
from	1,000,000.01	and above		multiply by	40%	Deduct	102,000.00	
ANNUAL TABLE								Example
Rates								If an employee earns
from	0	to	250,000.00	multiply by	0%	Deduct	-	\$5 800 000 per year
from	250,001	to	600,000.00	multiply by	20%	Deduct	50,000	The tax will be calculated thus:
from	600,001	to	1,200,000.00	multiply by	25%	Deduct	80,000	
from	1,200,001	to	2,400,000.00	multiply by	30%	Deduct	140,000	\$5 800 000 x 40% - \$510 000
from	2,400,001	to	5,000,000.00	multiply by	35%	Deduct	260,000	\$1 810 000 per annum
from	5,000,001	and above		multiply by	40%	Deduct	510,000	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES