

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



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