

ZIMBABWE REVENUE AUTHORITY
PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO DECEMBER 2021



DAILY TABLE								Example
Rates								If an employee earns
from	-	to	328.77	multiply by	0%	Deduct	-	\$500 per day
from	328.78	to	986.30	multiply by	20%	Deduct	65.75	The tax will be calculated thus:
from	986.31	to	1,972.60	multiply by	25%	Deduct	115.07	
from	1,972.61	to	3,945.21	multiply by	30%	Deduct	213.70	\$500 x 20% -\$65.75 =
from	3,945.22	to	8,219.18	multiply by	35%	Deduct	410.96	\$34.25 per day
from	8,219.19	and above		multiply by	40%	Deduct	821.92	
WEEKLY TABLE								Example
Rates								If an employee earns
from	-	to	2,307.69	multiply by	0%	Deduct	-	\$2500 per week
from	2,307.70	to	6,923.08	multiply by	20%	Deduct	461.54	The tax will be calculated thus:
from	6,923.09	to	13,846.15	multiply by	25%	Deduct	807.69	
from	13,846.16	to	27,692.31	multiply by	30%	Deduct	1,500.00	\$2500 x 20% -\$461.54 =
from	27,692.32	to	57,692.31	multiply by	35%	Deduct	2,884.62	\$38.46 per week
from	57,692.32	and above		multiply by	40%	Deduct	5,769.23	
FORTNIGHTLY TABLE								Example
Rates								If an employee earns
from	-	to	4,615.38	multiply by	0%	Deduct	-	\$15 800 per fortnight
from	4,615.39	to	13,846.15	multiply by	20%	Deduct	923.08	The tax will be calculated thus:
from	13,846.16	to	27,692.31	multiply by	25%	Deduct	1,615.38	
from	27,692.32	to	55,384.62	multiply by	30%	Deduct	3,000.00	\$15 800 x 25%-\$1,615.38
from	55,384.63	to	115,384.62	multiply by	35%	Deduct	5,769.23	\$2,334.62 per fortnight
from	115,384.63	and above		multiply by	40%	Deduct	11,538.46	
MONTHLY TABLE								Example
Rates								If an employee earns
from	-	to	10,000.00	multiply by	0%	Deduct	-	\$18 200 per month
from	10,000.01	to	30,000.00	multiply by	20%	Deduct	2,000.00	The tax will be calculated thus:
from	30,000.01	to	60,000.00	multiply by	25%	Deduct	3,500.00	
from	60,000.01	to	120,000.00	multiply by	30%	Deduct	6,500.00	\$18 200 x 20% - \$2,000.00 =
from	120,000.01	to	250,000.00	multiply by	35%	Deduct	12,500.00	\$1,640.00 per month
from	250,000.01	and above		multiply by	40%	Deduct	25,000.00	
ANNUAL TABLE								Example
Rates								If an employee earns
from	0	to	120,000.00	multiply by	0%	Deduct	-	\$5000 000 per year
from	120,001	to	360,000.00	multiply by	20%	Deduct	24,000	The tax will be calculated thus:
from	360,001	to	720,000.00	multiply by	25%	Deduct	42,000	
from	720,001	to	1,440,000.00	multiply by	30%	Deduct	78,000	\$5000 000 x 40%-\$300 000.00
from	1,440,001	to	3,000,000.00	multiply by	35%	Deduct	150,000	\$1,700,000.00 per annum
from	3,000,001	and above		multiply by	40%	Deduct	300,000	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES