

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN ( PAYE ) TABLES FOR AUGUST TO DECEMBER 2023**



DAILY TABLE							Example	
			Rates					If an employee earns
from	-	to	16,339.87	multiply by	0%	Deduct	-	\$50 000 per day
from	16,339.88	to	49,019.61	multiply by	20%	Deduct	3,267.97	The tax will be calculated thus:
from	49,019.62	to	163,398.69	multiply by	25%	Deduct	5,718.95	
from	163,398.70	to	326,797.39	multiply by	30%	Deduct	13,888.89	\$50 000 x 25% - \$5718.95 =
from	326,797.40	to	490,196.08	multiply by	35%	Deduct	30,228.76	\$6,781.05
from	490,196.09	and above		multiply by	40%	Deduct	54,738.56	\$6,781.05
WEEKLY TABLE							Example	
			Rates					If an employee earns
from	-	to	114,364.14	multiply by	0%	Deduct	-	\$400 000 per week
from	114,364.15	to	343,092.41	multiply by	20%	Deduct	22,872.83	The tax will be calculated thus:
from	343,092.42	to	1,143,641.35	multiply by	25%	Deduct	40,027.45	
from	1,143,641.36	to	2,287,282.71	multiply by	30%	Deduct	97,209.52	\$400 000 x 25% - \$40027.45 =
from	2,287,282.72	to	3,430,924.06	multiply by	35%	Deduct	211,573.65	\$59 972.55 per week
from	3,430,924.07	and above		multiply by	40%	Deduct	383,119.85	\$59 972.55
FORTNIGHTLY TABLE							Example	
			Rates					If an employee earns
from	-	to	228,728.27	multiply by	0%	Deduct	-	\$2 800 000 per fortnight
from	228,728.28	to	686,184.81	multiply by	20%	Deduct	45,745.65	The tax will be calculated thus:
from	686,184.82	to	2,287,282.71	multiply by	25%	Deduct	80,054.89	
from	2,287,282.72	to	4,574,565.42	multiply by	30%	Deduct	194,419.03	\$2 800 000 x 30% - \$194 419.03
from	4,574,565.43	to	6,861,848.12	multiply by	35%	Deduct	423,147.30	\$645 580.97 per fortnight
from	6,861,848.13	and above		multiply by	40%	Deduct	766,239.71	\$645 580.97
MONTHLY TABLE							Example	
			Rates					If an employee earns
from	-	to	500,000.00	multiply by	0%	Deduct	-	\$9 500 000 per month
from	500,000.01	to	1,500,000.00	multiply by	20%	Deduct	100,000.00	The tax will be calculated thus:
from	1,500,000.01	to	5,000,000.00	multiply by	25%	Deduct	175,000.00	
from	5,000,000.01	to	10,000,000.00	multiply by	30%	Deduct	425,000.00	\$9 500 000 x 30% - \$425 000 =
from	10,000,000.01	to	15,000,000.00	multiply by	35%	Deduct	925,000.00	\$2 425 000.00 per month
from	15,000,000.01	and above		multiply by	40%	Deduct	1,675,000.00	\$2,425,000.00
ANNUAL TABLE							Example	
			Rates					If an employee earns
from	0	to	2,500,000.00	multiply by	0%	Deduct	-	\$65 000 000 per year
from	2,500,000.01	to	7,500,000.00	multiply by	20%	Deduct	500,000	The tax will be calculated thus:
from	7,500,000.01	to	25,000,000.00	multiply by	25%	Deduct	875,000	
from	25,000,000.01	to	50,000,000.00	multiply by	30%	Deduct	2,125,000	\$65 000 000 x 35% - \$4625000.00
from	50,000,000.01	to	75,000,000.00	multiply by	35%	Deduct	4,625,000	\$18 125 000.00 per annum
from	75,000,000.01	and above		multiply by	40%	Deduct	8,375,000	\$18,125,000.00

Aids Levy is 3% of the Individuals' Tax payable

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**