

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



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

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES