

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



<b>DAILY TABLE</b>							Example
Rates							If an employee earns
from	-	to	2.30	multiply by	0%	Deduct	- \$8 per day
from	2.31	to	9.86	multiply by	20%	Deduct	0.46 The tax will be calculated thus:
from	9.87	to	32.88	multiply by	25%	Deduct	0.95
from	32.89	to	65.75	multiply by	30%	Deduct	2.60 \$8.00 x 20% -\$0.46
from	65.76	to	98.63	multiply by	35%	Deduct	5.88 US\$1.14
from	98.64	and above		multiply by	40%	Deduct	10.82
<b>WEEKLY TABLE</b>							Example
Rates							If an employee earns
from	-	to	16.15	multiply by	0%	Deduct	- \$60 per week
from	16.16	to	69.23	multiply by	20%	Deduct	3.23 The tax will be calculated thus:
from	69.24	to	230.77	multiply by	25%	Deduct	6.69
from	230.78	to	461.54	multiply by	30%	Deduct	18.23 \$60 x 20% -\$3.23
from	461.55	to	692.31	multiply by	35%	Deduct	41.31 US\$8.77
from	692.32	and above		multiply by	40%	Deduct	75.92
<b>FORTNIGHTLY TABLE</b>							Example
Rates							If an employee earns
from	-	to	32.31	multiply by	0%	Deduct	- \$400 per fortnight
from	32.32	to	138.46	multiply by	20%	Deduct	6.46 The tax will be calculated thus:
from	138.47	to	461.54	multiply by	25%	Deduct	13.38
from	461.55	to	923.08	multiply by	30%	Deduct	36.46 \$400 x 25%-\$13.38
from	923.09	to	1,384.62	multiply by	35%	Deduct	82.62 US\$86.62
from	1,384.63	and above		multiply by	40%	Deduct	151.85
<b>MONTHLY TABLE</b>							Example
Rates							If an employee earns
from	-	to	70.00	multiply by	0%	Deduct	- \$1 500 per month
from	70.01	to	300.00	multiply by	20%	Deduct	14.00 The tax will be calculated thus:
from	300.01	to	1,000.00	multiply by	25%	Deduct	29.00
from	1,000.01	to	2,000.00	multiply by	30%	Deduct	79.00 \$1 500 x 30% - \$79.00 =
from	2,000.01	to	3,000.00	multiply by	35%	Deduct	179.00 US\$371.00
from	3,000.01	and above		multiply by	40%	Deduct	329.00
<b>ANNUAL TABLE</b>							Example
Rates							If an employee earns
from	0	to	840.00	multiply by	0%	Deduct	- \$40 000 per year
from	841	to	3,600.00	multiply by	20%	Deduct	168.00 The tax will be calculated thus:
from	3,601	to	12,000.00	multiply by	25%	Deduct	348.00
from	12,001	to	24,000.00	multiply by	30%	Deduct	948.00 \$40 000 x 40%-\$3,948.00
from	24,001	to	36,000.00	multiply by	35%	Deduct	2,148.00 US\$12,052.00
from	36,001	and above		multiply by	40%	Deduct	3,948.00

**Aids Levy is 3% of the Individuals' Tax payable**

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**