

**ZIMBABWE REVENUE AUTHORITY**  
**PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO JULY 2022**



DAILY TABLE							
Example							
If an employee earns \$1000 per day							
The tax will be calculated thus:							
from	-	to	825.47	multiply by	0%	Deduct	-
from	825.48	to	2,806.60	multiply by	20%	Deduct	165.09
from	2,806.61	to	6,202.83	multiply by	25%	Deduct	305.42
from	6,202.84	to	12,995.28	multiply by	30%	Deduct	615.57
from	12,995.29	to	27,712.26	multiply by	35%	Deduct	1,265.33
from	27,712.27	and above		multiply by	40%	Deduct	2,650.94
Example							
If an employee earns \$10500 per week							
The tax will be calculated thus:							
from	-	to	5,833.33	multiply by	0%	Deduct	-
from	5,833.34	to	19,833.33	multiply by	20%	Deduct	1,166.67
from	19,833.34	to	43,833.33	multiply by	25%	Deduct	2,158.33
from	43,833.34	to	91,833.33	multiply by	30%	Deduct	4,350.00
from	91,833.34	to	195,833.33	multiply by	35%	Deduct	8,941.67
from	195,833.34	and above		multiply by	40%	Deduct	18,733.33
Example							
If an employee earns \$50 800 per fortnight							
The tax will be calculated thus:							
from	-	to	11,666.67	multiply by	0%	Deduct	-
from	11,666.68	to	39,666.67	multiply by	20%	Deduct	2,333.33
from	39,666.68	to	87,666.67	multiply by	25%	Deduct	4,316.67
from	87,666.68	to	183,666.67	multiply by	30%	Deduct	8,700.00
from	183,666.68	to	391,666.67	multiply by	35%	Deduct	17,883.33
from	391,666.68	and above		multiply by	40%	Deduct	37,466.67
Example							
If an employee earns \$220 000 per month							
The tax will be calculated thus:							
from	-	to	25,000.00	multiply by	0%	Deduct	-
from	25,000.01	to	85,000.00	multiply by	20%	Deduct	5,000.00
from	85,000.01	to	187,857.14	multiply by	25%	Deduct	9,250.00
from	187,857.15	to	393,571.43	multiply by	30%	Deduct	18,642.86
from	393,571.44	to	839,285.71	multiply by	35%	Deduct	38,321.43
from	839,285.72	and above		multiply by	40%	Deduct	80,285.71
Example							
If an employee earns \$5 800 000 per year							
The tax will be calculated thus:							
from	0	to	175,000.00	multiply by	0%	Deduct	-
from	175,001	to	595,000.00	multiply by	20%	Deduct	35,000
from	595,001	to	1,315,000.00	multiply by	25%	Deduct	64,750
from	1,315,001	to	2,755,000.00	multiply by	30%	Deduct	130,500
from	2,755,001	to	5,875,000.00	multiply by	35%	Deduct	268,250
from	5,875,001	and above		multiply by	40%	Deduct	562,000

Aids Levy is 3% of the Individuals' Tax payable

**CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES**