

ZIMBABWE REVENUE AUTHORITY
RTGS PAY AS YOU EARN (PAYE) TABLES FOR JANUARY TO DECEMBER 2023



DAILY TABLE								
			Rates				Example	
from	-	to	3,013.70	multiply by	0%	Deduct	-	If an employee earns \$4000 per day
from	3,013.71	to	10,520.55	multiply by	20%	Deduct	602.74	The tax will be calculated thus:
from	10,520.56	to	18,016.44	multiply by	25%	Deduct	1,128.77	
from	18,016.45	to	25,512.33	multiply by	30%	Deduct	2,029.59	\$4000 x 20% -\$602.74 =
from	25,512.34	to	32,876.71	multiply by	35%	Deduct	3,305.21	197.26 per day
from	32,876.72	and above		multiply by	40%	Deduct	4,949.04	
WEEKLY TABLE								
			Rates				Example	
from	-	to	21,153.85	multiply by	0%	Deduct	-	If an employee earns \$25000 per week
from	21,153.86	to	73,846.15	multiply by	20%	Deduct	4,230.77	The tax will be calculated thus:
from	73,846.16	to	126,461.54	multiply by	25%	Deduct	7,923.08	
from	126,461.55	to	179,076.92	multiply by	30%	Deduct	14,246.15	\$25000 x 20% -\$4,230.77 =
from	179,076.93	to	230,769.23	multiply by	35%	Deduct	23,200.00	\$769.23 per week
from	230,769.24	and above		multiply by	40%	Deduct	34,738.46	
FORTNIGHTLY TABLE								
			Rates				Example	
from	-	to	42,307.69	multiply by	0%	Deduct	-	If an employee earns \$70 800 per fortnight
from	42,307.70	to	147,692.31	multiply by	20%	Deduct	8,461.54	The tax will be calculated thus:
from	147,692.32	to	252,923.08	multiply by	25%	Deduct	15,846.15	
from	252,923.09	to	358,153.85	multiply by	30%	Deduct	28,492.31	\$70 800 x 20%-\$8,461.54
from	358,153.86	to	461,538.46	multiply by	35%	Deduct	46,400.00	\$5,698.46 per fortnight
from	461,538.47	and above		multiply by	40%	Deduct	69,476.92	
MONTHLY TABLE								
			Rates				Example	
from	-	to	91,666.67	multiply by	0%	Deduct	-	If an employee earns \$350 000 per month
from	91,666.68	to	320,000.00	multiply by	20%	Deduct	18,333.33	The tax will be calculated thus:
from	320,000.01	to	548,000.00	multiply by	25%	Deduct	34,333.33	
from	548,000.01	to	776,000.00	multiply by	30%	Deduct	61,733.33	\$350 000 x 25% - \$34,333.33 =
from	776,000.01	to	1,000,000.00	multiply by	35%	Deduct	100,533.33	\$53,166.67 per month
from	1,000,000.01	and above		multiply by	40%	Deduct	150,533.33	
ANNUAL TABLE								
			Rates				Example	
from	-	to	1,100,000.00	multiply by	0%	Deduct	-	If an employee earns \$9 500 000 per year
from	1,100,001.00	to	3,840,000.00	multiply by	20%	Deduct	220,000.00	The tax will be calculated thus:
from	3,840,001.00	to	6,576,000.00	multiply by	25%	Deduct	412,000.00	
from	6,576,001.00	to	9,312,000.00	multiply by	30%	Deduct	740,800.00	\$9 500 000 x 35%-\$1,206,400.00
from	9,312,001.00	to	12,000,000.00	multiply by	35%	Deduct	1,206,400.00	\$2,118,600.00 per annum
from	12,000,001.00	and above		multiply by	40%	Deduct	1,806,400.00	

Aids Levy is 3% of the Individuals' Tax payable

CONTACT YOUR NEAREST ZIMRA OFFICE FOR QUERIES