

DAILY TABLE								Example
Rates								If an employee earns \$10 per day The tax will be calculated thus: \$10 x 20% -\$1.64 = 0.36
from	-	to	8.22	multiply by	0%	Deduct	-	
from	8.23	to	32.88	multiply by	20%	Deduct	1.64	
from	32.89	to	65.75	multiply by	25%	Deduct	3.29	
from	65.76	to	164.38	multiply by	30%	Deduct	6.58	
from	164.39	to	246.58	multiply by	35%	Deduct	14.79	
from	246.59	to	328.77	multiply by	40%	Deduct	27.12	
from	328.78	to	657.53	multiply by	45%	Deduct	43.56	
from	657.54	and above		multiply by	50%	Deduct	76.44	
WEEKLY TABLE								Example
Rates								If an employee earns \$300 per week The tax will be calculated thus: \$300 x 25% -\$23.08 = \$51.92 per week
from	-	to	57.69	multiply by	0%	Deduct	-	
from	57.70	to	230.77	multiply by	20%	Deduct	11.54	
from	230.78	to	461.54	multiply by	25%	Deduct	23.08	
from	461.55	to	1,153.85	multiply by	30%	Deduct	46.15	
from	1,153.86	to	1,730.77	multiply by	35%	Deduct	103.85	
from	1,730.78	to	2,307.69	multiply by	40%	Deduct	190.38	
from	2,307.70	to	4,615.38	multiply by	45%	Deduct	305.77	
from	4,615.39	and above		multiply by	50.0%	Deduct	536.54	
FORTNIGHTLY TABLE								Example
Rates								If an employee earns \$1 000 per fortnight The tax will be calculated thus: \$1 000 x 30% -\$92.31 = \$207.69 per fortnight
from	-	to	115.38	multiply by	0%	Deduct	-	
from	115.39	to	461.54	multiply by	20%	Deduct	23.08	
from	461.55	to	923.08	multiply by	25%	Deduct	46.15	
from	923.09	to	2,307.69	multiply by	30%	Deduct	92.31	
from	2,307.70	to	3,461.54	multiply by	35%	Deduct	207.69	
from	3,461.55	to	4,615.38	multiply by	40%	Deduct	380.77	
from	4,615.39	to	9,230.77	multiply by	45%	Deduct	611.54	
from	9,230.78	and above		multiply by	50%	Deduct	1,073.08	
MONTHLY TABLE								Example
Rates								If an employee earns \$6 000 per month The tax will be calculated thus: \$6 000 x 35% -\$450 = \$1 650 per month
from	-	to	250.00	multiply by	0%		-	
from	250.01	to	1,000.00	multiply by	20%	Deduct	50.00	
from	1,000.01	to	2,000.00	multiply by	25%	Deduct	100.00	
from	2,000.01	to	5,000.00	multiply by	30%	Deduct	200.00	
from	5,000.01	to	7,500.00	multiply by	35%	Deduct	450.00	
from	7,500.01	to	10,000.00	multiply by	40%	Deduct	825.00	
from	10,000.01	to	20,000.00	multiply by	45%	Deduct	1,325.00	
from	20,000.01	and above		multiply by	50%	Deduct	2,325.00	
ANNUAL TABLE								Example
Rates								If an employee earns \$280,000 The tax will be calculated thus: \$280000 x 50% - \$27900 = \$112,100
from	0	to	3,000.00	multiply by	0%	Deduct	-	
from	3,001	to	12,000.00	multiply by	20%	Deduct	600	
from	12,001	to	24,000.00	multiply by	25%	Deduct	1,200	
from	24,001	to	60,000.00	multiply by	30%	Deduct	2,400	
from	60,001	to	90,000.00	multiply by	35%	Deduct	5,400	
from	90,001	to	120,000.00	multiply by	40%	Deduct	9,900	
from	120,001	to	240,000.00	multiply by	45%	Deduct	15,900	
from	240,001	and above		multiply by	50%	Deduct	27,900	
Aids Levy is 3% of the Individuals' Tax payable								
CONTACT YOUR NEAREST ZIMRA OFFICE FOR MORE INFORMATION AND ASSISTANCE								