

ZIMBABWE REVENUE AUTHORITY



PAY AS YOU EARN (PAYE) ZWG TAX TABLES FOR 1 JANUARY TO 31 DECEMBER 2025

DAILY TABLE						Example
Rates						If an employee earns
from	-	to	92.05	multiply by	0% Deduct	- \$100 per day
from	92.06	to	276.16	multiply by	20% Deduct	18.41 The tax will be calculated thus:
from	276.17	to	920.55	multiply by	25% Deduct	32.22
from	920.56	to	1841.1	multiply by	30% Deduct	78.25 $\$100.00 \times 20\% - \$18.41 =$
from	1841.11	to	2761.64	multiply by	35% Deduct	170.30 $\$1.59$
from	2761.65	and above		multiply by	40% Deduct	308.38
WEEKLY TABLE						Example
Rates						If an employee earns
from	#	to	646.15	multiply by	0% Deduct	- \$2,000 per week
from	646.17	to	1938.46	multiply by	20% Deduct	129.23 The tax will be calculated thus:
from	1938.48	to	6461.54	multiply by	25% Deduct	226.15
from	6461.56	to	12923.08	multiply by	30% Deduct	549.23 $\$2,000 \times 25\% - \$226.15 =$
from	12923.10	to	19384.62	multiply by	35% Deduct	1195.38 $\$273.85$
from	19384.63	and above		multiply by	40% Deduct	2164.62
FORTNIGHTLY TABLE						Example
Rates						If an employee earns
from	#	to	1292.31	multiply by	0% Deduct	\$20,000 per fortnight
from	1292.35	to	3876.92	multiply by	20% Deduct	258.46 The tax will be calculated thus:
from	3876.96	to	12923.08	multiply by	25% Deduct	452.31
from	12923.12	to	25846.15	multiply by	30% Deduct	1098.46 $\$20,000 \times 30\% - \$1098.46 =$
from	25846.19	to	38769.23	multiply by	35% Deduct	2390.77 $\$4,901.54$
from	38769.27	and above		multiply by	40% Deduct	4329.23
MONTHLY TABLE						Example
Rates						If an employee earns
from	-	to	2800	multiply by	0%	\$18,000 per month
from	2800.01	to	8400	multiply by	20% Deduct	560 The tax will be calculated thus:
from	8400.01	to	28000	multiply by	25% Deduct	980
from	28000.01	to	56000	multiply by	30% Deduct	2,380 $\$18,000 \times 25\% - \$980.00 =$
from	56000.01	to	84000	multiply by	35% Deduct	5,180 $\$3,520.00$
from	84000.01	and above		multiply by	40% Deduct	9,380
ANNUAL TABLE						Example
Rates						If an employee earns
from	0	to	33600	multiply by	0% Deduct	- \$320,000 per year
from	33601	to	100800	multiply by	20% Deduct	6,720 The tax will be calculated thus:
from	100801	to	336000	multiply by	25% Deduct	11,760
from	336001	to	672000	multiply by	30% Deduct	28,560 $\$320,000 \times 25\% - \$11,760 =$
from	672001	to	1008000	multiply by	35% Deduct	62,160 $\$68,240.00$
from	1008001	and above		multiply by	40% Deduct	112,560

Aids Levy is 3% of the Individuals' Tax payable