Zimbabwe 2026 Tax Tables

PAYE rates & brackets (USD & ZiG) · Prepared by RegisterCompany.co.zw · Updated June 2026

Zimbabwe Income Tax Rates 2026 — USD Brackets

Annual Income (USD)	Rate	Monthly Equivalent	Tax on Band
$0 – $1,200	0%	$0 – $100/mo	$0
$1,201 – $3,600	20%	$101 – $300/mo	Up to $480
$3,601 – $36,000	25%	$301 – $3,000/mo	Up to $8,100
Above $36,000	40%	Above $3,000/mo	Varies

ZiG Income Tax Brackets 2026

Annual Income (ZiG)	Rate	Monthly Equivalent
ZiG 0 – 33,600	0%	ZiG 0 – 2,800/mo
ZiG 33,601 – 100,800	20%	ZiG 2,801 – 8,400/mo
ZiG 100,801 – 1,008,000	25%	ZiG 8,401 – 84,000/mo
Above ZiG 1,008,000	40%	Above ZiG 84,000/mo

Monthly PAYE Table (Employer Reference)

Monthly Income (USD)	Rate	Cumulative Tax
$0 – $100	0%	$0
$101 – $300	20%	Up to $40
$301 – $3,000	25%	Up to $715
$3,001 and above	40%	$715 + 40% of excess

Worked Examples — How Income Tax Is Calculated

Band (Annual)	Income in Band	Rate	Tax
$0 – $1,200	$1,200	0%	$0
$1,201 – $3,600	$2,400	20%	$480
$3,601 – $6,000	$2,400	25%	$600
Subtotal	$1,080		
AIDS Levy (3%)	$32.40		
Total Annual Tax	$1,112.40		
Monthly PAYE Deduction	$92.70		
Monthly Take-Home Pay	$407.30		
Effective Tax Rate	18.54%		

Worked Examples — How Income Tax Is Calculated

Band (Annual)	Income in Band	Rate	Tax
$0 – $1,200	$1,200	0%	$0
$1,201 – $3,600	$2,400	20%	$480
$3,601 – $24,000	$20,400	25%	$5,100
Subtotal	$5,580		
AIDS Levy (3%)	$167.40		
Total Annual Tax	$5,747.40		
Monthly PAYE Deduction	$478.95		
Monthly Take-Home Pay	$1,521.05		
Effective Tax Rate	23.95%		

Worked Examples — How Income Tax Is Calculated

Band (Annual)	Income in Band	Rate	Tax
$0 – $1,200	$1,200	0%	$0
$1,201 – $3,600	$2,400	20%	$480

$3,601 – $36,000	$32,400	25%	$8,100
$36,001 – $60,000	$24,000	40%	$9,600
Subtotal	$18,180		
AIDS Levy (3%)	$545.40		
Total Annual Tax	$18,725.40		
Monthly PAYE Deduction	$1,560.45		
Monthly Take-Home Pay	$3,439.55		
Effective Tax Rate	31.21%		

What Changed in 2026 — Comparison with 2025

Item	2025	2026	Impact
VAT standard rate	15%	15.5%	Slight increase in cost of goods
Withholding tax on interest (non-residents)	Suspended	15% (reintroduced)	Affects foreign lenders
Digital services tax	None	15% on foreign platforms	Netflix, Spotify, etc. affected
Betting winnings tax	Lower rate	25%	Significant increase
Rental income presumptive tax	10%	15% (certain categories)	Landlords pay more
Going-concern sales VAT	Zero-rated	Standard-rated (15.5%)	Business sales more expensive
Tax clearance validity	3 months	1 month (from Dec 2025)	More frequent renewals

How Zimbabwe Income Tax Compares with Neighbouring Countries

Country	Top Individual Rate	Tax-Free Threshold (Annual)	Corporate Rate
Zimbabwe	40% + 3% AIDS levy = 41.2%	USD 1,200	25% + 3% AIDS levy = 25.75%
South Africa	45%	~USD 5,000 (ZAR 95,750)	27%
Botswana	25%	~USD 3,350 (BWP 48,000)	22%
Zambia	37.5%	~USD 2,000 (ZMW 57,600)	30%
Mozambique	32%	~USD 660 (MZN 42,000)	32%
Namibia	37%	~USD 2,700 (NAD 50,000)	32%

Corporate Income Tax Rates 2026

Category	Rate
Standard companies and trusts	25% + 3% AIDS levy = 25.75%
Manufacturing exporters (30–41% of output)	20%
Manufacturing exporters (41–51%)	17.5%
Manufacturing exporters (51%+)	15%
Licensed investors (first 5 years)	0%
SEZ operators (first 5 years)	0%, then 15%
Mining operations	25%
Special mining lease	15%

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General guidance reflecting 2026 ZIMRA rates as published by RegisterCompany.co.zw. Confirm current figures with ZIMRA before filing. Not tax advice.