

Zimbabwe Payroll Summary 2021

INTERNAL DOCUMENT

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1. Introduction

1.1 Official currency

The Zimbabwean Dollar is the official currency. However, the US Dollar is still in use.

Currency code is ZWL / RTGS

1.2 Tax year

January to December

1.3 Revenue service

Zimbabwe Revenue Authority - ZIMRA
www.zimra.co.zw

2. Administration and compliance

2.1 Employees filing tax returns

Individuals are not required to file returns if they are on the final deduction system of paying tax. Where an individual receives more than 1 source of income, changes employment during the year of assessment or terminates employment during the assessment year, he/she is required to submit a return upon notice to do so by the Commissioner.

For the avoidance of doubt, persons in receipt of income from employment, which has been subjected to employees' tax (PAYE) and were employed by the same employer throughout the 12 months of the year, are NOT required to furnish Income Tax returns.

2.2 Extension of Time

The Commissioner may, under certain circumstances, extend the period within which the statutory returns must be submitted, or the tax must be paid. The Commissioner may accept payment of a deposit equal to an estimated tax liability where the client is not able to prepare an accurate return on time.

2.3 Employers' records

Employers are required to maintain records showing all remuneration paid or payable, including benefits and all deductions, in respect of each employee. These records will be inspected from

time to time by Revenue Officers and should be retained for a period of not less than 6 years from the end of the tax year to which the records relate.

2.4 Extra PAYE payments

An employee may make a written request to his employer for an additional amount of PAYE to be deducted from his salary, over and above the statutory amount e.g. consider other employment income earned elsewhere including pension. Such requests must be complied with.

2.5 Resident Individual

An individual shall be deemed to be resident in Zimbabwe if:

- He or she has a normal place of abode in Zimbabwe and is present in the country at any time during the year of assessment.
- He or she is present in Zimbabwe for one or more periods amounting to 183 days or more in any 12-month period.
- He or she is an official of the Government of Zimbabwe posted overseas during the year of assessment.

3. Treatment of certain classes of employees

3.1 Deceased employees

Following the death of an employee, the employer is required to issue a form P6 within 30 days from the date of payments of any funds due to the deceased employee. A tax return needs to be submitted for assessment to the nearest ZIMRA office.

3.2 Employees who change employment

When the employee leaves the service of an employer, the employer is obliged to furnish the employee with the P6 form within 30 days of the employee leaving his employment. The employee is required to submit a return at the end of the year for assessment by ZIMRA.

3.3 Casual or temporary employees

Where casual labour is employed, PAYE must be deducted in accordance with the tax tables.

3.4 New employees

Remuneration for new employees who start work during the year will be subject to PAYE in the normal way using PAYE tax tables with PAYE adjustments done towards the end of the year.

4. Tax Tables

4.1 ZWL annual tax table – 2021 tax year

ANNUAL TABLE							
					Rate		
from	0	to	120 000,00	multiply by	0%	Deduct	-
from	120 001	to	360 000,00	multiply by	20%	Deduct	24 000
from	360 001	to	720 000,00	multiply by	25%	Deduct	42 000
from	720 001	to	1 440 000,00	multiply by	30%	Deduct	78 000
from	1 440 001	to	3 000 000,00	multiply by	35%	Deduct	150 000
from	3 000 001	and above		multiply by	40%	Deduct	300 000

Aids Levy is 3% of the Individuals' Tax payable

4.2 USD annual tax Table – 2021 tax year

ANNUAL TABLE							
					Rate		
from	0	to	840,00	multiply by	0%	Deduct	-
from	841	to	3 600,00	multiply by	20%	Deduct	168
from	3 601	to	12 000,00	multiply by	25%	Deduct	348
from	12 001	to	24 000,00	multiply by	30%	Deduct	948
from	24 001	to	36 000,00	multiply by	35%	Deduct	2 148
from	36 001	and above		multiply by	40%	Deduct	3 948

Aids Levy is 3% of the Individuals' Tax payable

5. Taxable Income

According to Section 8(1) (a), (b), (c), (f), (n), (r) and (t) of the Income Tax Act (Chapter 23:06), income includes:

- Salary, gratuity, cash in lieu of leave, retrenchment package, commutation of pension, pension refund, bonus, wages, overtime pay, fees, stipend, retirement allowance and grant, commission and annuity.

- Deemed benefits/advantages such as housing, soft loan, education, passage, telephone, grocery, furniture, entertainment allowance, electricity, water, clothing, transport, holiday allowances and security services.
- Deemed motoring/vehicle use benefits.

Advances - Advances against salary, bonus or commission constitute remuneration and PAYE can be deducted. An employer is responsible for the deduction of correct PAYE from any payment he makes and is also responsible for any under deductions.

Allowances – allowances such as representation, travelling, entertainment and subsistence are taxable to the extent that they are not expended on the employer's business. They should be added to the other income when calculating PAYE. This excludes allowances paid to civil servants. Cash allowances for fuel are fully taxable in the hands of the employee.

Arrear Salary (back pay) – arrears of salary, wages, etc. become taxable on the date on which the decision to pay them is made.

Bonuses and Commission – a bonus or commission is subject to PAYE on the date the amount is declared or paid whichever is the earlier except where the amount is in the form of a percentage of the profits, in which event the accounting date becomes the accrual date.

Communication of amounts due under a contract of employment – where an employer terminates the services of an employee before the expiry date of the contract and pays him the amount due per contract for the remaining period, the amount is subject to PAYE.

Directors' fees – directors' fees are subject to PAYE if the director performs other services as an employee, i.e. working director. Directors' fees paid to a non-working director are not subject to PAYE.

Refund of pension contributions – When an employee withdraws from an approved pension fund, the employer is required to apply for a tax deduction directive from the nearest ZIMRA office. PAYE should be deducted in accordance with that directive.

6. Fringe Benefits

All benefits or advantages whatsoever (except where specifically exempted), granted in lieu of or in the nature of "remuneration" are liable to Employees' Tax (Pay As You Earn) in terms of the Income Tax Act. An example is that of a motoring benefit which an employer may offer to an employee for usage of a motor vehicle as part of the employee's conditions of employment. The motoring benefit granted in this case constitutes remuneration and should be subjected to PAYE in terms of the Income Tax Act.

6.1 Use of employer's motor vehicle

The value of motoring benefit should be determined based on “cost to the employer”. The cost to the employer in this case is determined based on a deemed cost which is provided for in the Finance Act.

The deemed cost basis of valuing the motoring benefit is also mandatory in the sense that the prescribed amounts are not subject to variation in relation to the running costs or the vehicle’s value. Calculations of the benefit are based on the engine capacity of the vehicle and are not subject to apportionment between business and private usage of the vehicle allocated to the employee. The benefit is, however, reduced proportionally if the employee uses the vehicle for only part of the tax year.

Engine Capacity	Deemed Value ZW\$	Deemed Value US\$
Up to 1 500 cc	54,000	675
1 501 to 2 000 cc	72,000	900
2 001 to 3000 cc	108,000	1,350
3001 and above	144,000	9,800

6.2 Accommodation

In terms of section 8(1) (f) of the Income Tax Act, a benefit arises when:

- Employer rent holiday homes or own a holiday home and the employee can use such accommodation.
- Housing is provided to executives free of rent or at very low rent
- Housing costs, e.g. gardener, maid, water and electricity are paid by the company

The taxable value in the above scenarios is the cost to the employer. For valuation of quarters or residences other than those mentioned above, the respective employers may engage and agree with ZIMRA before determining the benefit.

In cases where the Employer buys a house in another area for their staff member, then the taxable benefit should be:

- Within the Municipal area:
 - The open market rental value
- Outside municipal area:
 - The greater of 12.5% of the employee’s salary or 7% of the cost of the house.

6.3 Furniture

8% of the cost of the furniture is the taxable benefit.

6.4 Passage Benefit

The benefit covers the cost borne by an employer on travels by an employee, spouse or children, which are not for the purposes of the employer's business. This includes the cost on taking up of employment or termination of employment where such costs have been previously offered to the employee.

This means that you can only get an exemption when you first take up employment or on your first termination of employment with an employer, otherwise, the passage benefit is taxable.

6.5 Share option Scheme

In scenarios where employees can buy shares at a discount price, the employee should be taxed on the difference between the purchase price and the market value.

6.6 School fees benefit

Where the employer pays school fees for the employee's children, the cost of the fees payable becomes taxable in the hands of the employee. In cases where the employer is a school and the employee's child is admitted/enrolled at the school without paying school fees or pays fees that are less than those paid by other students attending the same school, the foregone fees become a taxable benefit in the hands of the employee. In addition, any school fees discounts or reductions granted because of the employer-employee relationship become taxable benefits in the hands of the employee.

6.7 Loans

Low or Nil interest Loans attract Tax. The deemed benefit is the difference between the Interest charged by the company and the Interest % published by ZIMRA.

The prescribed interest rates are based on the London Inter-Bank Offered Rates (LIBOR). The LIBOR rates for other periods can be obtained from the ZIMRA website.

- Prescribed interest rate for loans in forex is LIBOR rate plus 5% for loans exceeding USD100.
- Prescribed interest rate for loans in ZWL is 15% for loans exceeding ZWL8 000.

This does not apply to loans for: Education, Technical Training, Medical Treatment of the employee, his spouse or child.

6.8 Other benefits

There are several benefits that can be granted to employees. Employers are, therefore, advised to contact their nearest office for guidance on tax treatment if needed

7. Exempt Income

7.1 Refunds/Reimbursements

Any amount of reimburse nature is exempt from tax, if proof of such an expense is provided.

7.2 Director's fees

Director's fee paid to a non-working director is not subject to P.A.Y.E.

7.3 Income to civil servants

Benefits and allowances paid to civil servants.

7.4 Bonus

Exempt bonus or performance-related award is ZWL25 000 (USD320).

This applies to any bonus, annual bonuses or performance related awards. If an employee receives more than one bonus in a year, then the aggregate amount of the bonuses should be considered for this exemption.

7.5 Retrenchment Package

The exempt portion is the greater of ZWL50 000 (USD3 200) or one third of up to ZWL240 000 (USD15 000) of the amount of any severance pay, gratuity or similar benefit received on cessation of employment due to retrenchment.

A retrenchment package is a pay off by an employer to an employee who has been laid off due to restructuring that has rendered the employee's position redundant. It constitutes pecuniary payment or the offer of material benefits. A retrenchment package may include any or all the following, severance pay (cash), gratuity (cash) and other material benefits like motor vehicles, vehicles, computers, furniture and immovable property (houses and buildings).

7.6 Exemption for pension commutation or annuity

Exemption is ZWL800 000 or 1/3 of the package up to max of ZWL3 600 000.
USD limits not provided in the legislation.

The above-mention exemption is for any amount of pension commutation or annuity, which is paid to an employee on the cessation of his or her employment, where his or her employment has ceased due to retrenchment and is received by a person who has not attained the age of 55 years before the start of the tax year.

7.7 Relocation Allowance / Passage Benefit

Relocation allowance (Passage benefit) is exempt if it is paid in connection with either:

- Taking up of employment with an employer

- Termination of such employment with that employer.

One can only get an exemption when you first take up employment or on your first termination of employment with an employer.

For each employee you only enjoy the benefit once, but throughout one lifetime he can enjoy that benefit for as many times as one changes employers. Note that if you go back to a previous employer then you are no longer covered if you once enjoyed a tax-free relocation allowance.

8. Tax deductions

8.1 Pension, NSSA and Retirement Annuities Combined.

The contribution paid by the employee via the payroll is tax deductible up to a maximum of ZWL240 000 per annum

8.2 Subscription contributions, Trade Unions and NEC Levy

Amounts paid to approved associations by employees registered with such an association are tax deductible.

(Subscriptions to sporting or recreation clubs is not tax deductible)

Income Tax Act (CAP 23:06) Section 15, Paragraph (s) allows the deduction of subscriptions in respect of membership of business, trade, technical or professional associations. Note that the deductions of the fees can be allowed to Clients in employment whether or not it is a condition of the employer that they be members of any association. The reference to "continued membership" rules out any allowance in respect of entrance fees. Note also that the subscriptions need not be related to the trade carried on - e.g., a chartered accountant turned farmer can still claim the annual subscription to the Institute.

Contributions by employees to industrial councils and trade unions may be allowed in full in terms of this paragraph.

8.3 Tradesman Tools

The full amount of the tools purchased is tax deductible. The employer should keep the receipts for at least 6 years.

8.4 Donations

Donations made by an employee to:

- the National scholarship fund;
- the National bursary fund;
- charitable trusts responsible for Social Welfare or Health; or

- the state, for use in purchasing of medical equipment, drugs or hospital construction or maintenance should be treated as tax deductible.

9. Tax Credits

Credits are meant to reduce the tax payable and therefore increase disposable income for the taxpayer. Credits are designed for specific categories of taxpayer to address special social welfare needs such as expenses towards improvement or maintenance of health and/or the control of permanent physical, mental and visual disability.

If a credit result in negative PAYE, the credit should be limited, and the excess should be carried over to the next pay period. PAYE may not be negative due to credits given. Any excess in December fall away.

9.1 Elderly Person's Credit

Employees over 55yrs – ZWL72 000(USD900) per year.

The Age Credit is granted to employees who attained the age of 55 years **prior** to the commencement of the year of assessment. This age limit was reduced from 59 to 55 years by the Finance (No.3) Act 10 of 2009 with effect from the 8th January 2010.

Where the assessment period is less than 12 months, the amount (credit) shall be reduced proportionately.

The tax return should be accompanied by proof of the taxpayer's age in the form of a birth certificate or national identification card showing the date of birth.

9.2 Blind Person's Credit

The credit for this category is ZWL72 000(USD900) per annum spread over 12 months.

To qualify, the person claiming the credit must have medical proof supplied by a specialist medical practitioner, specifying the degree of his blindness. If an employee becomes blind during the year, they should be given the full credit, not pro rata.

A non-resident individual who is blind person can claim this credit.

9.3 Mentally or physically disabled person's credit

The credit for this category is ZWL72 000(USD900) per annum spread over 12 months

To qualify, the person claiming the credit must have medical proof supplied by a specialist medical practitioner, of permanent substantial disability (which excludes blindness, for which a separate credit is available). Temporary disability such as is caused by injury due to an accident or illness for which rehabilitation or cure can reverse the condition does not qualify as disability for purposes of the credit.

If an employee becomes disabled during the year, they should be given the full credit, not pro rata.

Disabled person's credit is not applicable to non-residents and blind taxpayers. When calculating tax credits, note that blindness is not considered a disability. If an employee is blind and has another disability, then he is entitled to both the Blind person's credit and the Disabled person's credit.

9.4 Credit for Cost of Purchasing Invalid Appliances (Residents Only)

The credit for this category is 50% of the total cost of the appliance used by the taxpayer, his/her spouse or any of his/her children including legally adopted children in respect of any of the following appliances:

- a wheelchair,
- any artificial limb, leg callipers or crutch; or
- any special fitting for the modification or adaptation of a motor vehicle, bed, bathroom or toilet to enable its use by a person suffering from a physical defect or disability; or
- spectacles or contact lenses

The taxpayer should complete a return and attach evidence of such purchase and proof of the cost thereof. Please note that this credit is open to residents of Zimbabwe only.

9.5 Medical Aid Expenses (Residents Only)

50% of medical aid expenses paid by the employee can be deducted from income tax. All contribution or payments made should have been in respect of the taxpayer, his spouse and children.

The items are included:

- services rendered by a medical or dental practitioner to an employee, his spouse or children;
- drugs and medicine supplied;
- accommodation, maintenance, nursing and treatment in or at hospital, maternity-home, nursing-home, sanatorium, surgery, clinic or similar institution;
- conveyance by ambulance; and
- Contributions paid to a medical scheme/fund, including medical shortfall.

Medical Shortfall

If an employee belongs to a Medical Aid Scheme, but the Medical Aid Fund does not cover all the medical costs, the amount paid in by the employee to cover the shortfall qualifies for the Medical Expenses Credit.

Tax credit amounts for shortfall payments only apply for Main Member and direct family members – spouse and children.

In submitting a tax return, the taxpayer should attach evidence of the expenses claimed in their original forms.

To claim the medical expenses credit, the taxpayer must have been ordinarily resident in Zimbabwe in the period of assessment.

Medical expenses refer to an amount that has been paid by the employee herself and will not be refunded from any source whatsoever. If someone else pays for you then you do not get the credit at all.

10. National Social Security – NSSA

Operations by NSSA started in October 1994 with two schemes: The National Pension Scheme (NPS) and the Workers Compensation Insurance Fund (WCIF) also known as The Accident Prevention Scheme.

These two schemes cover members in formal employment and are therefore referred to as occupational schemes.

10.1 Pension and other benefits scheme (NPS)

This is based on a 50/50 contribution from the employers and employees. Workers are entitled to a number of benefits after contributions for a minimum set period and after meeting the qualifications of each of the benefits.

This scheme is important as it provides some form of security during retirement, invalidity or death of a breadwinner who was a member of the scheme.

It is a compulsory requirement that every working Zimbabwean above the age of 16 years and below the age of 65 who is in a permanent, seasonal, contract or temporary employment joins this scheme and contribute towards it. However, domestic workers and the informal sector are not included.

10.2 Contributions

- The employee contribution rate will be 4.5% of the actual basic salary in the month, subject to the prevailing ceiling for the insurable earnings.
- The employer contribution rate will be 4.5% of employee's actual basic salary in the month, subject to the prevailing ceiling for the insurable earnings.

Actual basic salary means the basic salary earned by that employee in that month.

If there is any back pay on the basic salary in the reporting month, then it should be added to the current basic salary for the calculation on the WCIF and NPS.

January 2021 – May 2021

Maximum insurable earnings in a month is \$5 000.

Effective June 2021

The new maximum amount of monthly insurable earnings in respect of which contributions are payable shall be 75% (seventy-five per cent) of the previous month's Total Consumption Poverty Line (TCPL) for an average of five persons per household. Where the TCPL figure is not available or published, the last published figure remains applicable.

The national TCPL figures are published by Zimbabwe National Statistics Agency (ZIMSTAT) and accessible on www.zimstat.co.zw/pdl/

NSSA will in turn publish the monthly insurable earnings applicable for each month by the 1st of each month on the NSSA website www.nssa.org.zw

This means that the insurable earnings ceiling in the payroll system will need to be reviewed on a monthly basis.

10.3 Accident, Prevention and Workers Compensation Scheme (WCIF)

The worker's compensation scheme administered by the National Social Security Authority is intended to cushion employees and their dependants against financial consequences of injuries caused by work-related accidents.

The scheme is employer-funded insurance that provides financial relief to employees and their families when an employee is injured or killed in a work-related accident suffers from a work-related disease or dies from such a disease.

All employers, except for the government, informal sector employers and domestic workers are required by law to contribute to the scheme.

When an employer commences business he or she is required to go to the nearest NSSA office to complete registration forms indicating estimated earnings of his or her employees.

The scheme is fully funded by Employers, no employee contributes towards the scheme.

The minimum insurance premium the employer is required to pay will be calculated using a risk factor related to the line of business the company is involved in.

The premium is calculated as a percentage of the actual basic salary earned by the employees. The percentage may vary from year to year.

The insurance year runs from January 1 to December 31 every year.

10.4 Foreign Currency Remittances [SI 393/93 Section 11(4)]

Section 11 (4) provides that any person in Zimbabwe who earns remuneration in a currency other than that of Zimbabwe is required to pay his contributions in foreign currency.

(a) For the purposes of applying contribution rates, the income earned in USD should be converted to its equivalent ZWL at the interbank rate prevailing when the income is paid.

(b) If income is denominated in a foreign currency other than the USD, the equivalent amount in USD shall be calculated using the international cross rate of exchange of that currency in USD prevailing on the day the income is paid.

(c) Where an individual earns remuneration in a combination of USD and ZWL, for the purposes of calculating contributions due, the incomes earned shall be treated separately as in (a) and (b) above

www.nssa.org.zw/

11. National Aids Trust Fund – AIDS Levy

The National Aids Trust Fund (NATF) commonly known as the National Aids Levy was introduced by the Government in 2000 through the National Aids Council Act Chapter 15/14 of 2000. The Act mandated individuals and companies in Zimbabwe to pay 3% of their income and corporate tax toward the NATF which would be used to finance various programs to respond to the HIV and AIDs pandemic.

In addition to the PAYE the employee contributes the Aids levy, currently 3% of the PAYE amount after deducting the applicable credits.

Values deducted should be reported on ZIMRA form P2 as part of the Employer Remittance.

www.nac.org.zw/

12. ZIMDEF – Manpower Development Fund

There has been some degree of confusion regarding your liabilities which are payable in terms of Section 53 (1) of Manpower Planning and Development Act No 24 of 1994. Levy is calculated as 1 % of the TOTAL GROSS WAGE BILL which includes the following:

- Salaries and wages of all employees and agents;
- Cash in lieu rations;
- Any bonuses paid in terms of a contract of services or for work performed;
- The employer's pension and medical aid contributions;
- Cost of living, housing, holiday, education, climatic and other allowances of similar nature.
- Leave pay;
- Commissions;
- The value of free food, free quarters, including rent paid on behalf of any employees, electricity, water and any other remuneration in kind;
- Director's fees and all other pre-tax emoluments paid to directors;
- Any other remuneration or moneys that may be specified in statutory Instrument in terms of subsection (2)

The leviable income should exclude Gratuity, Long Service Awards & Retrenchment Package.

Levy is payable on monthly basis and any delay attracts a surcharge and interest.

www.zimdef.org.zw/

13. Standards Development Levy

The Standards Development Fund was established through the Act of Parliament No. 3 of 1987. The Minister of Industry and Commerce is empowered to impose a levy of 0.5% of the total remuneration payable by the employer to his employees. The payments are paid four times a year as follows: due on January 15th, 15th April, 15th July and 15th October each year. Only the employer contributes towards this fund.

The amount to be declared as “remunerations” must include:

- Salaries and Wages
- Cash in lieu of rations
- Any bonus paid in terms of a contract of employment
- Cost of living, housing, transport, education and climatic allowances and other allowances of like nature.
- Leave Pay
- Commission
- Value of free food & free quarters including rent, electricity and water paid on behalf of any employee and any other remuneration in kind.
- Director’s fees and all other pre-tax emoluments paid to directors.

The main function of the Fund is to collect a levy of **0.5%** and distribute it to beneficiaries who are involved in the development and promotion of standards and quality of goods and services. The Levy is receipted at the three regional offices: Harare Mutare & Bulawayo

www.miit.gov.zw/

14. PAYE Calculation

A tax calculator is available on [Compliance SharePoint](#).

15. Africa Support

Contact Africa Support for any queries on Zimbabwe legislation.

Telephone Number: 012 420 7102 or **Ext:** 17102

support.hrandpayroll@sage.com

16. Zimbabwe legislation

More information regarding Zimbabwe legislation is available on [Compliance SharePoint](#).

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