This study was carried out to compare the implementation of Pay - As-You –Earn (PAYE) income tax across organizations. The major objective was to ascertain whether there are variations in the implementation of PAYE income tax across organizations.

Three Universities in the South-Western part of Nigeria were selected through stratified and randomised sampling technique. Secondary data on PAYE was collected from the Bursary departments of the selected universities for both Academic and Non-Academic staff. Data was analyzed using tables. Also, the formulated hypotheses were tested using correlation analysis, t-test and ANOVA (Analysis of variance) at 0.05 level of significance.

Furthermore, major findings shows that there are variations in the implementation of Pay - As - You - Earn income tax across the selected institutions. While some employees are over - taxed, others are under-taxed.

It was concluded that government, through the appropriate body (Inland Revenue Service) should ensure uniformity in the implementation of PAYE income tax across organizations. This is to allow for equity, fairness and justice. It was also suggested that the relevant tax authority should carry out tax audit of all organizations from time to time.