

Outside Canada
Federal tax deductions
Effective January 1, 2021
Daily (240 pay periods a year)

Pay		CC 0	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10
From	Less than											
	67	*(1)	.00									
67	- 69	13.05	.30									
69	- 71	13.45	.70									
71	- 73	13.85	1.10									
73	- 75	14.30	1.50	.40								
75	- 77	14.70	1.95	.85								
77	- 79	15.10	2.35	1.25								
79	- 81	15.55	2.75	1.65								
81	- 83	15.95	3.15	2.05								
83	- 85	16.35	3.60	2.50	.30							
85	- 87	16.75	4.00	2.90	.70							
87	- 89	17.20	4.40	3.30	1.10							
89	- 91	17.60	4.80	3.70	1.50							
91	- 93	18.00	5.25	4.15	1.95							
93	- 95	18.40	5.65	4.55	2.35	.15						
95	- 97	18.85	6.05	4.95	2.75	.55						
97	- 99	19.25	6.45	5.35	3.20	1.00						
99	- 101	19.65	6.90	5.80	3.60	1.40						
101	- 103	20.05	7.30	6.20	4.00	1.80						
103	- 105	20.50	7.70	6.60	4.40	2.20						
105	- 107	20.90	8.10	7.00	4.85	2.65	.45					
107	- 109	21.30	8.55	7.45	5.25	3.05	.85					
109	- 111	21.70	8.95	7.85	5.65	3.45	1.25					
111	- 113	22.15	9.35	8.25	6.05	3.85	1.65					
113	- 115	22.55	9.75	8.65	6.50	4.30	2.10					
115	- 117	22.95	10.20	9.10	6.90	4.70	2.50	.30				
117	- 119	23.35	10.60	9.50	7.30	5.10	2.90	.70				
119	- 121	23.80	11.00	9.90	7.70	5.50	3.35	1.15				
121	- 123	24.20	11.40	10.30	8.15	5.95	3.75	1.55				
123	- 125	24.60	11.85	10.75	8.55	6.35	4.15	1.95				
125	- 127	25.00	12.25	11.15	8.95	6.75	4.55	2.35	.15			
127	- 129	25.45	12.65	11.55	9.35	7.15	5.00	2.80	.60			
129	- 131	25.85	13.05	11.95	9.80	7.60	5.40	3.20	1.00			
131	- 133	26.25	13.50	12.40	10.20	8.00	5.80	3.60	1.40			
133	- 135	26.65	13.90	12.80	10.60	8.40	6.20	4.00	1.85			
135	- 137	27.10	14.30	13.20	11.00	8.80	6.65	4.45	2.25	.05		
137	- 139	27.50	14.70	13.65	11.45	9.25	7.05	4.85	2.65	.45		
139	- 141	27.90	15.15	14.05	11.85	9.65	7.45	5.25	3.05	.85		
141	- 143	28.30	15.55	14.45	12.25	10.05	7.85	5.65	3.50	1.30		
143	- 145	28.75	15.95	14.85	12.65	10.45	8.30	6.10	3.90	1.70		
145	- 147	29.15	16.35	15.30	13.10	10.90	8.70	6.50	4.30	2.10		
147	- 149	29.55	16.80	15.70	13.50	11.30	9.10	6.90	4.70	2.50	.30	
149	- 151	29.95	17.20	16.10	13.90	11.70	9.50	7.30	5.15	2.95	.75	
151	- 153	30.40	17.60	16.50	14.30	12.15	9.95	7.75	5.55	3.35	1.15	
153	- 155	30.80	18.05	16.95	14.75	12.55	10.35	8.15	5.95	3.75	1.55	
155	- 157	31.20	18.45	17.35	15.15	12.95	10.75	8.55	6.35	4.15	2.00	
157	- 159	31.60	18.85	17.75	15.55	13.35	11.15	8.95	6.80	4.60	2.40	.20
159	- 161	32.05	19.25	18.15	15.95	13.80	11.60	9.40	7.20	5.00	2.80	.60
161	- 163	32.45	19.70	18.60	16.40	14.20	12.00	9.80	7.60	5.40	3.20	1.00
163	- 165	32.85	20.10	19.00	16.80	14.60	12.40	10.20	8.00	5.80	3.65	1.45
165	- 167	33.30	20.50	19.40	17.20	15.00	12.80	10.65	8.45	6.25	4.05	1.85
167	- 169	33.70	20.90	19.80	17.60	15.45	13.25	11.05	8.85	6.65	4.45	2.25
169	- 171	34.10	21.35	20.25	18.05	15.85	13.65	11.45	9.25	7.05	4.85	2.65
171	- 173	34.50	21.75	20.65	18.45	16.25	14.05	11.85	9.65	7.45	5.30	3.10
173	- 175	34.95	22.15	21.05	18.85	16.65	14.45	12.30	10.10	7.90	5.70	3.50

(1) You normally use claim code "0" only for non-resident employees. However, if you have non-resident employees who earn less than the minimum amount shown in the "Pay" column, you may not be able to use these tables. Instead, refer to the "Step-by-step calculation of tax deductions" in Section "A" of this publication.

Outside Canada
Federal tax deductions
Effective January 1, 2021
Daily (240 pay periods a year)

Pay	CC 0	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10
From Less than											
175 - 179	35.55	22.75	21.70	19.50	17.30	15.10	12.90	10.70	8.50	6.30	4.10
179 - 183	36.35	23.60	22.50	20.30	18.10	15.90	13.70	11.55	9.35	7.15	4.95
183 - 187	37.20	24.40	23.35	21.15	18.95	16.75	14.55	12.35	10.15	7.95	5.75
187 - 191	38.00	25.25	24.15	21.95	19.75	17.55	15.35	13.20	11.00	8.80	6.60
191 - 195	38.85	26.10	25.00	22.80	20.60	18.40	16.20	14.00	11.80	9.60	7.40
195 - 199	39.65	26.90	25.80	23.60	21.40	19.20	17.00	14.85	12.65	10.45	8.25
199 - 203	40.50	27.75	26.65	24.45	22.25	20.05	17.85	15.65	13.45	11.25	9.05
203 - 207	41.40	28.60	27.50	25.30	23.15	20.95	18.75	16.55	14.35	12.15	9.95
207 - 211	42.55	29.75	28.65	26.45	24.30	22.10	19.90	17.70	15.50	13.30	11.10
211 - 215	43.70	30.90	29.80	27.60	25.45	23.25	21.05	18.85	16.65	14.45	12.25
215 - 219	44.85	32.05	30.95	28.75	26.60	24.40	22.20	20.00	17.80	15.60	13.40
219 - 223	46.00	33.20	32.10	29.95	27.75	25.55	23.35	21.15	18.95	16.75	14.55
223 - 227	47.15	34.35	33.25	31.10	28.90	26.70	24.50	22.30	20.10	17.90	15.70
227 - 231	48.30	35.50	34.40	32.25	30.05	27.85	25.65	23.45	21.25	19.05	16.85
231 - 235	49.45	36.65	35.55	33.40	31.20	29.00	26.80	24.60	22.40	20.20	18.00
235 - 239	50.60	37.85	36.75	34.55	32.35	30.15	27.95	25.75	23.55	21.35	19.15
239 - 243	51.75	39.00	37.90	35.70	33.50	31.30	29.10	26.90	24.75	22.55	20.35
243 - 247	52.95	40.15	39.05	36.85	34.65	32.50	30.30	28.10	25.90	23.70	21.50
247 - 251	54.10	41.35	40.25	38.05	35.85	33.65	31.45	29.25	27.05	24.85	22.65
251 - 255	55.25	42.50	41.40	39.20	37.00	34.80	32.60	30.40	28.20	26.05	23.85
255 - 259	56.45	43.65	42.55	40.35	38.15	36.00	33.80	31.60	29.40	27.20	25.00
259 - 263	57.65	44.90	43.80	41.60	39.40	37.20	35.00	32.80	30.60	28.40	26.20
263 - 267	58.85	46.10	45.00	42.80	40.60	38.40	36.20	34.00	31.80	29.65	27.45
267 - 271	60.05	47.30	46.20	44.00	41.80	39.60	37.40	35.25	33.05	30.85	28.65
271 - 275	61.30	48.50	47.40	45.20	43.05	40.85	38.65	36.45	34.25	32.05	29.85
275 - 279	62.50	49.75	48.65	46.45	44.25	42.05	39.85	37.65	35.45	33.25	31.05
279 - 283	63.70	50.95	49.85	47.65	45.45	43.25	41.05	38.85	36.70	34.50	32.30
283 - 287	64.95	52.15	51.05	48.85	46.65	44.45	42.30	40.10	37.90	35.70	33.50
287 - 291	66.15	53.35	52.25	50.10	47.90	45.70	43.50	41.30	39.10	36.90	34.70
291 - 295	67.35	54.60	53.50	51.30	49.10	46.90	44.70	42.50	40.30	38.10	35.95
295 - 299	68.55	55.80	54.70	52.50	50.30	48.10	45.90	43.70	41.55	39.35	37.15
299 - 303	69.80	57.00	55.90	53.70	51.50	49.35	47.15	44.95	42.75	40.55	38.35
303 - 307	71.00	58.20	57.15	54.95	52.75	50.55	48.35	46.15	43.95	41.75	39.55
307 - 311	72.20	59.45	58.35	56.15	53.95	51.75	49.55	47.35	45.15	43.00	40.80
311 - 315	73.40	60.65	59.55	57.35	55.15	52.95	50.75	48.60	46.40	44.20	42.00
315 - 319	74.65	61.85	60.75	58.55	56.40	54.20	52.00	49.80	47.60	45.40	43.20
319 - 323	75.85	63.10	62.00	59.80	57.60	55.40	53.20	51.00	48.80	46.60	44.40
323 - 327	77.05	64.30	63.20	61.00	58.80	56.60	54.40	52.20	50.05	47.85	45.65
327 - 331	78.30	65.50	64.40	62.20	60.00	57.80	55.65	53.45	51.25	49.05	46.85
331 - 335	79.50	66.70	65.60	63.45	61.25	59.05	56.85	54.65	52.45	50.25	48.05
335 - 339	80.70	67.95	66.85	64.65	62.45	60.25	58.05	55.85	53.65	51.45	49.30
339 - 343	81.90	69.15	68.05	65.85	63.65	61.45	59.25	57.05	54.90	52.70	50.50
343 - 347	83.15	70.35	69.25	67.05	64.85	62.70	60.50	58.30	56.10	53.90	51.70
347 - 351	84.35	71.55	70.50	68.30	66.10	63.90	61.70	59.50	57.30	55.10	52.90
351 - 355	85.55	72.80	71.70	69.50	67.30	65.10	62.90	60.70	58.50	56.35	54.15
355 - 359	86.75	74.00	72.90	70.70	68.50	66.30	64.10	61.95	59.75	57.55	55.35
359 - 363	88.00	75.20	74.10	71.90	69.75	67.55	65.35	63.15	60.95	58.75	56.55
363 - 367	89.20	76.45	75.35	73.15	70.95	68.75	66.55	64.35	62.15	59.95	57.75
367 - 371	90.40	77.65	76.55	74.35	72.15	69.95	67.75	65.55	63.35	61.20	59.00
371 - 375	91.65	78.85	77.75	75.55	73.35	71.15	69.00	66.80	64.60	62.40	60.20
375 - 379	92.85	80.05	78.95	76.80	74.60	72.40	70.20	68.00	65.80	63.60	61.40
379 - 383	94.05	81.30	80.20	78.00	75.80	73.60	71.40	69.20	67.00	64.80	62.65
383 - 387	95.25	82.50	81.40	79.20	77.00	74.80	72.60	70.40	68.25	66.05	63.85
387 - 391	96.50	83.70	82.60	80.40	78.20	76.05	73.85	71.65	69.45	67.25	65.05
391 - 395	97.70	84.90	83.85	81.65	79.45	77.25	75.05	72.85	70.65	68.45	66.25

Outside Canada
Federal tax deductions
Effective January 1, 2021
Daily (240 pay periods a year)

Pay												
From	Less than	CC 0	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10
395	- 403	99.50	86.75	85.65	83.45	81.25	79.05	76.85	74.65	72.50	70.30	68.10
403	- 411	101.95	89.15	88.05	85.90	83.70	81.50	79.30	77.10	74.90	72.70	70.50
411	- 419	104.90	92.15	91.05	88.85	86.65	84.45	82.25	80.05	77.85	75.65	73.45
419	- 427	108.00	95.20	94.10	91.90	89.70	87.50	85.35	83.15	80.95	78.75	76.55
427	- 435	111.05	98.30	97.20	95.00	92.80	90.60	88.40	86.20	84.00	81.80	79.65
435	- 443	114.15	101.35	100.25	98.05	95.90	93.70	91.50	89.30	87.10	84.90	82.70
443	- 451	117.20	104.45	103.35	101.15	98.95	96.75	94.55	92.35	90.20	88.00	85.80
451	- 459	120.30	107.50	106.40	104.25	102.05	99.85	97.65	95.45	93.25	91.05	88.85
459	- 467	123.35	110.60	109.50	107.30	105.10	102.90	100.70	98.55	96.35	94.15	91.95
467	- 475	126.45	113.70	112.60	110.40	108.20	106.00	103.80	101.60	99.40	97.20	95.00
475	- 483	129.55	116.75	115.65	113.45	111.25	109.05	106.90	104.70	102.50	100.30	98.10
483	- 491	132.60	119.85	118.75	116.55	114.35	112.15	109.95	107.75	105.55	103.35	101.20
491	- 499	135.70	122.90	121.80	119.60	117.45	115.25	113.05	110.85	108.65	106.45	104.25
499	- 507	138.75	126.00	124.90	122.70	120.50	118.30	116.10	113.90	111.70	109.55	107.35
507	- 515	141.85	129.05	127.95	125.80	123.60	121.40	119.20	117.00	114.80	112.60	110.40
515	- 523	144.90	132.15	131.05	128.85	126.65	124.45	122.25	120.10	117.90	115.70	113.50
523	- 531	148.00	135.25	134.15	131.95	129.75	127.55	125.35	123.15	120.95	118.75	116.55
531	- 539	151.10	138.30	137.20	135.00	132.80	130.60	128.45	126.25	124.05	121.85	119.65
539	- 547	154.15	141.40	140.30	138.10	135.90	133.70	131.50	129.30	127.10	124.90	122.75
547	- 555	157.25	144.45	143.35	141.15	138.95	136.80	134.60	132.40	130.20	128.00	125.80
555	- 563	160.30	147.55	146.45	144.25	142.05	139.85	137.65	135.45	133.25	131.10	128.90
563	- 571	163.40	150.60	149.50	147.35	145.15	142.95	140.75	138.55	136.35	134.15	131.95
571	- 579	166.45	153.70	152.60	150.40	148.20	146.00	143.80	141.60	139.45	137.25	135.05
579	- 587	169.55	156.80	155.70	153.50	151.30	149.10	146.90	144.70	142.50	140.30	138.10
587	- 595	172.65	159.85	158.75	156.55	154.35	152.15	150.00	147.80	145.60	143.40	141.20
595	- 603	175.70	162.95	161.85	159.65	157.45	155.25	153.05	150.85	148.65	146.45	144.25
603	- 611	178.80	166.00	164.90	162.70	160.50	158.35	156.15	153.95	151.75	149.55	147.35
611	- 619	181.85	169.10	168.00	165.80	163.60	161.40	159.20	157.00	154.80	152.65	150.45
619	- 627	184.95	172.15	171.05	168.85	166.70	164.50	162.30	160.10	157.90	155.70	153.50
627	- 635	188.00	175.25	174.15	171.95	169.75	167.55	165.35	163.15	161.00	158.80	156.60
635	- 643	191.35	178.60	177.50	175.30	173.10	170.90	168.75	166.55	164.35	162.15	159.95
643	- 651	194.80	182.10	181.00	178.80	176.60	174.40	172.20	170.00	167.80	165.60	163.40
651	- 659	198.20	185.55	184.45	182.25	180.05	177.85	175.65	173.45	171.30	169.10	166.90
659	- 667	201.65	189.00	187.90	185.75	183.55	181.35	179.15	176.95	174.75	172.55	170.35
667	- 675	205.10	192.50	191.40	189.20	187.00	184.80	182.60	180.40	178.20	176.05	173.85
675	- 683	208.50	195.95	194.85	192.65	190.45	188.30	186.10	183.90	181.70	179.50	177.30
683	- 691	211.95	199.45	198.35	196.15	193.95	191.75	189.55	187.35	185.15	182.95	180.80
691	- 699	215.40	202.90	201.80	199.60	197.40	195.20	193.05	190.85	188.65	186.45	184.25
699	- 707	218.80	206.40	205.30	203.10	200.90	198.70	196.50	194.30	192.10	189.90	187.70
707	- 715	222.25	209.85	208.75	206.55	204.35	202.15	199.95	197.80	195.60	193.40	191.20
715	- 723	225.70	213.30	212.20	210.05	207.85	205.65	203.45	201.25	199.05	196.85	194.65
723	- 731	229.10	216.80	215.70	213.50	211.30	209.10	206.90	204.70	202.55	200.35	198.15
731	- 739	232.55	220.25	219.15	216.95	214.80	212.60	210.40	208.20	206.00	203.80	201.60
739	- 747	236.00	223.75	222.65	220.45	218.25	216.05	213.85	211.65	209.45	207.25	205.10
747	- 755	239.40	227.20	226.10	223.90	221.70	219.55	217.35	215.15	212.95	210.75	208.55
755	- 763	242.85	230.70	229.60	227.40	225.20	223.00	220.80	218.60	216.40	214.20	212.00
763	- 771	246.30	234.15	233.05	230.85	228.65	226.45	224.25	222.10	219.90	217.70	215.50
771	- 779	249.70	237.60	236.55	234.35	232.15	229.95	227.75	225.55	223.35	221.15	218.95
779	- 787	253.15	241.10	240.00	237.80	235.60	233.40	231.20	229.00	226.85	224.65	222.45
787	- 795	256.60	244.55	243.45	241.25	239.10	236.90	234.70	232.50	230.30	228.10	225.90
795	- 803	260.00	248.05	246.95	244.75	242.55	240.35	238.15	235.95	233.75	231.60	229.40
803	- 811	263.45	251.50	250.40	248.20	246.00	243.85	241.65	239.45	237.25	235.05	232.85
811	- 819	266.90	255.00	253.90	251.70	249.50	247.30	245.10	242.90	240.70	238.50	236.30
819	- 827	270.30	258.45	257.35	255.15	252.95	250.75	248.60	246.40	244.20	242.00	239.80
827	- 835	273.75	261.95	260.85	258.65	256.45	254.25	252.05	249.85	247.65	245.45	243.25