

Federal tax deductions

Effective January 1, 2021

Daily (240 pay periods a year)

Also look up the tax deductions in the provincial table

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	8.80	.20									
69	- 71	9.10	.45									
71	- 73	9.35	.75									
73	- 75	9.65	1.00	.30								
75	- 77	9.95	1.30	.55								
77	- 79	10.20	1.60	.85								
79	- 81	10.50	1.85	1.10								
81	- 83	10.75	2.15	1.40								
83	- 85	11.05	2.40	1.70	.20							
85	- 87	11.35	2.70	1.95	.45							
87	- 89	11.60	3.00	2.25	.75							
89	- 91	11.90	3.25	2.50	1.05							
91	- 93	12.15	3.55	2.80	1.30							
93	- 95	12.45	3.80	3.05	1.60	.10						
95	- 97	12.70	4.10	3.35	1.85	.40						
97	- 99	13.00	4.35	3.65	2.15	.65						
99	- 101	13.30	4.65	3.90	2.40	.95						
101	- 103	13.55	4.95	4.20	2.70	1.20						
103	- 105	13.85	5.20	4.45	3.00	1.50						
105	- 107	14.10	5.50	4.75	3.25	1.80	.30					
107	- 109	14.40	5.75	5.00	3.55	2.05	.55					
109	- 111	14.65	6.05	5.30	3.80	2.35	.85					
111	- 113	14.95	6.30	5.60	4.10	2.60	1.15					
113	- 115	15.25	6.60	5.85	4.40	2.90	1.40					
115	- 117	15.50	6.90	6.15	4.65	3.15	1.70	.20				
117	- 119	15.80	7.15	6.40	4.95	3.45	1.95	.50				
119	- 121	16.05	7.45	6.70	5.20	3.75	2.25	.75				
121	- 123	16.35	7.70	7.00	5.50	4.00	2.55	1.05				
123	- 125	16.65	8.00	7.25	5.75	4.30	2.80	1.30				
125	- 127	16.90	8.25	7.55	6.05	4.55	3.10	1.60	.10			
127	- 129	17.20	8.55	7.80	6.35	4.85	3.35	1.90	.40			
129	- 131	17.45	8.85	8.10	6.60	5.10	3.65	2.15	.70			
131	- 133	17.75	9.10	8.35	6.90	5.40	3.90	2.45	.95			
133	- 135	18.00	9.40	8.65	7.15	5.70	4.20	2.70	1.25			
135	- 137	18.30	9.65	8.95	7.45	5.95	4.50	3.00	1.50	.05		
137	- 139	18.60	9.95	9.20	7.70	6.25	4.75	3.25	1.80	.30		
139	- 141	18.85	10.25	9.50	8.00	6.50	5.05	3.55	2.05	.60		
141	- 143	19.15	10.50	9.75	8.30	6.80	5.30	3.85	2.35	.85		
143	- 145	19.40	10.80	10.05	8.55	7.10	5.60	4.10	2.65	1.15		
145	- 147	19.70	11.05	10.30	8.85	7.35	5.85	4.40	2.90	1.40		
147	- 149	19.95	11.35	10.60	9.10	7.65	6.15	4.65	3.20	1.70	.20	
149	- 151	20.25	11.60	10.90	9.40	7.90	6.45	4.95	3.45	2.00	.50	
151	- 153	20.55	11.90	11.15	9.70	8.20	6.70	5.25	3.75	2.25	.80	
153	- 155	20.80	12.20	11.45	9.95	8.45	7.00	5.50	4.00	2.55	1.05	
155	- 157	21.10	12.45	11.70	10.25	8.75	7.25	5.80	4.30	2.80	1.35	
157	- 159	21.35	12.75	12.00	10.50	9.05	7.55	6.05	4.60	3.10	1.60	.15
159	- 161	21.65	13.00	12.25	10.80	9.30	7.85	6.35	4.85	3.40	1.90	.40
161	- 163	21.95	13.30	12.55	11.05	9.60	8.10	6.60	5.15	3.65	2.15	.70
163	- 165	22.20	13.55	12.85	11.35	9.85	8.40	6.90	5.40	3.95	2.45	.95
165	- 167	22.50	13.85	13.10	11.65	10.15	8.65	7.20	5.70	4.20	2.75	1.25
167	- 169	22.75	14.15	13.40	11.90	10.40	8.95	7.45	5.95	4.50	3.00	1.55
169	- 171	23.05	14.40	13.65	12.20	10.70	9.20	7.75	6.25	4.75	3.30	1.80
171	- 173	23.30	14.70	13.95	12.45	11.00	9.50	8.00	6.55	5.05	3.55	2.10
173	- 175	23.60	14.95	14.25	12.75	11.25	9.80	8.30	6.80	5.35	3.85	2.35

(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.

Federal tax deductions

Effective January 1, 2021

Daily (240 pay periods a year)

Also look up the tax deductions in the provincial table

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	24.00	15.40	14.65	13.15	11.70	10.20	8.70	7.25	5.75	4.25	2.80
179 - 183	24.55	15.95	15.20	13.70	12.25	10.75	9.25	7.80	6.30	4.80	3.35
183 - 187	25.15	16.50	15.75	14.30	12.80	11.30	9.85	8.35	6.85	5.40	3.90
187 - 191	25.70	17.05	16.30	14.85	13.35	11.85	10.40	8.90	7.40	5.95	4.45
191 - 195	26.25	17.60	16.90	15.40	13.90	12.45	10.95	9.45	8.00	6.50	5.00
195 - 199	26.80	18.20	17.45	15.95	14.45	13.00	11.50	10.00	8.55	7.05	5.55
199 - 203	27.35	18.75	18.00	16.50	15.05	13.55	12.05	10.60	9.10	7.60	6.15
203 - 207	27.95	19.35	18.60	17.10	15.65	14.15	12.65	11.20	9.70	8.20	6.75
207 - 211	28.75	20.10	19.35	17.90	16.40	14.90	13.45	11.95	10.45	9.00	7.50
211 - 215	29.50	20.90	20.15	18.65	17.20	15.70	14.20	12.75	11.25	9.75	8.30
215 - 219	30.30	21.65	20.95	19.45	17.95	16.50	15.00	13.50	12.05	10.55	9.05
219 - 223	31.05	22.45	21.70	20.20	18.75	17.25	15.75	14.30	12.80	11.30	9.85
223 - 227	31.85	23.20	22.50	21.00	19.50	18.05	16.55	15.05	13.60	12.10	10.60
227 - 231	32.65	24.00	23.25	21.80	20.30	18.80	17.35	15.85	14.35	12.90	11.40
231 - 235	33.40	24.80	24.05	22.55	21.05	19.60	18.10	16.60	15.15	13.65	12.15
235 - 239	34.20	25.55	24.80	23.35	21.85	20.35	18.90	17.40	15.90	14.45	12.95
239 - 243	35.00	26.35	25.60	24.10	22.65	21.15	19.70	18.20	16.70	15.25	13.75
243 - 247	35.75	27.15	26.40	24.90	23.45	21.95	20.45	19.00	17.50	16.00	14.55
247 - 251	36.55	27.90	27.20	25.70	24.20	22.75	21.25	19.75	18.30	16.80	15.30
251 - 255	37.35	28.70	27.95	26.50	25.00	23.50	22.05	20.55	19.05	17.60	16.10
255 - 259	38.15	29.50	28.75	27.30	25.80	24.30	22.85	21.35	19.85	18.40	16.90
259 - 263	38.95	30.30	29.60	28.10	26.60	25.15	23.65	22.15	20.70	19.20	17.70
263 - 267	39.75	31.15	30.40	28.90	27.45	25.95	24.45	23.00	21.50	20.00	18.55
267 - 271	40.60	31.95	31.20	29.75	28.25	26.75	25.30	23.80	22.30	20.85	19.35
271 - 275	41.40	32.80	32.05	30.55	29.05	27.60	26.10	24.60	23.15	21.65	20.15
275 - 279	42.25	33.60	32.85	31.40	29.90	28.40	26.95	25.45	23.95	22.50	21.00
279 - 283	43.05	34.40	33.70	32.20	30.70	29.25	27.75	26.25	24.80	23.30	21.80
283 - 287	43.85	35.25	34.50	33.00	31.55	30.05	28.55	27.10	25.60	24.10	22.65
287 - 291	44.70	36.05	35.30	33.85	32.35	30.85	29.40	27.90	26.40	24.95	23.45
291 - 295	45.50	36.90	36.15	34.65	33.15	31.70	30.20	28.70	27.25	25.75	24.25
295 - 299	46.35	37.70	36.95	35.50	34.00	32.50	31.05	29.55	28.05	26.60	25.10
299 - 303	47.15	38.50	37.80	36.30	34.80	33.35	31.85	30.35	28.90	27.40	25.90
303 - 307	47.95	39.35	38.60	37.10	35.65	34.15	32.65	31.20	29.70	28.20	26.75
307 - 311	48.80	40.15	39.40	37.95	36.45	34.95	33.50	32.00	30.50	29.05	27.55
311 - 315	49.60	41.00	40.25	38.75	37.25	35.80	34.30	32.80	31.35	29.85	28.35
315 - 319	50.45	41.80	41.05	39.60	38.10	36.60	35.15	33.65	32.15	30.70	29.20
319 - 323	51.25	42.60	41.90	40.40	38.90	37.45	35.95	34.45	33.00	31.50	30.00
323 - 327	52.05	43.45	42.70	41.20	39.75	38.25	36.75	35.30	33.80	32.30	30.85
327 - 331	52.90	44.25	43.50	42.05	40.55	39.05	37.60	36.10	34.60	33.15	31.65
331 - 335	53.70	45.10	44.35	42.85	41.35	39.90	38.40	36.90	35.45	33.95	32.45
335 - 339	54.55	45.90	45.15	43.70	42.20	40.70	39.25	37.75	36.25	34.80	33.30
339 - 343	55.35	46.70	46.00	44.50	43.00	41.55	40.05	38.55	37.10	35.60	34.10
343 - 347	56.15	47.55	46.80	45.30	43.85	42.35	40.85	39.40	37.90	36.40	34.95
347 - 351	57.00	48.35	47.60	46.15	44.65	43.15	41.70	40.20	38.70	37.25	35.75
351 - 355	57.80	49.20	48.45	46.95	45.45	44.00	42.50	41.00	39.55	38.05	36.55
355 - 359	58.65	50.00	49.25	47.80	46.30	44.80	43.35	41.85	40.35	38.90	37.40
359 - 363	59.45	50.80	50.10	48.60	47.10	45.65	44.15	42.65	41.20	39.70	38.20
363 - 367	60.25	51.65	50.90	49.40	47.95	46.45	44.95	43.50	42.00	40.50	39.05
367 - 371	61.10	52.45	51.70	50.25	48.75	47.25	45.80	44.30	42.80	41.35	39.85
371 - 375	61.90	53.30	52.55	51.05	49.55	48.10	46.60	45.10	43.65	42.15	40.65
375 - 379	62.75	54.10	53.35	51.90	50.40	48.90	47.45	45.95	44.45	43.00	41.50
379 - 383	63.55	54.90	54.20	52.70	51.20	49.75	48.25	46.75	45.30	43.80	42.30
383 - 387	64.35	55.75	55.00	53.50	52.05	50.55	49.05	47.60	46.10	44.60	43.15
387 - 391	65.20	56.55	55.80	54.35	52.85	51.35	49.90	48.40	46.90	45.45	43.95
391 - 395	66.00	57.40	56.65	55.15	53.65	52.20	50.70	49.20	47.75	46.25	44.75

Federal tax deductions

Effective January 1, 2021

Daily (240 pay periods a year)

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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											
395 - 403	67.25	58.60	57.85	56.40	54.90	53.40	51.95	50.45	48.95	47.50	46.00
403 - 411	68.90	60.25	59.50	58.05	56.55	55.05	53.60	52.10	50.60	49.15	47.65
411 - 419	70.90	62.25	61.50	60.00	58.55	57.05	55.60	54.10	52.60	51.15	49.65
419 - 427	72.95	64.35	63.60	62.10	60.60	59.15	57.65	56.15	54.70	53.20	51.70
427 - 435	75.05	66.40	65.65	64.20	62.70	61.20	59.75	58.25	56.75	55.30	53.80
435 - 443	77.10	68.50	67.75	66.25	64.80	63.30	61.80	60.35	58.85	57.35	55.90
443 - 451	79.20	70.55	69.85	68.35	66.85	65.40	63.90	62.40	60.95	59.45	57.95
451 - 459	81.30	72.65	71.90	70.40	68.95	67.45	66.00	64.50	63.00	61.55	60.05
459 - 467	83.35	74.75	74.00	72.50	71.00	69.55	68.05	66.55	65.10	63.60	62.10
467 - 475	85.45	76.80	76.05	74.60	73.10	71.60	70.15	68.65	67.15	65.70	64.20
475 - 483	87.50	78.90	78.15	76.65	75.20	73.70	72.20	70.75	69.25	67.75	66.30
483 - 491	89.60	80.95	80.25	78.75	77.25	75.80	74.30	72.80	71.35	69.85	68.35
491 - 499	91.70	83.05	82.30	80.80	79.35	77.85	76.40	74.90	73.40	71.95	70.45
499 - 507	93.75	85.15	84.40	82.90	81.40	79.95	78.45	76.95	75.50	74.00	72.50
507 - 515	95.85	87.20	86.45	85.00	83.50	82.00	80.55	79.05	77.55	76.10	74.60
515 - 523	97.90	89.30	88.55	87.05	85.60	84.10	82.60	81.15	79.65	78.15	76.70
523 - 531	100.00	91.35	90.65	89.15	87.65	86.20	84.70	83.20	81.75	80.25	78.75
531 - 539	102.10	93.45	92.70	91.20	89.75	88.25	86.80	85.30	83.80	82.35	80.85
539 - 547	104.15	95.55	94.80	93.30	91.80	90.35	88.85	87.35	85.90	84.40	82.90
547 - 555	106.25	97.60	96.85	95.40	93.90	92.40	90.95	89.45	87.95	86.50	85.00
555 - 563	108.30	99.70	98.95	97.45	96.00	94.50	93.00	91.55	90.05	88.55	87.10
563 - 571	110.40	101.75	101.05	99.55	98.05	96.60	95.10	93.60	92.15	90.65	89.15
571 - 579	112.50	103.85	103.10	101.60	100.15	98.65	97.20	95.70	94.20	92.75	91.25
579 - 587	114.55	105.95	105.20	103.70	102.20	100.75	99.25	97.75	96.30	94.80	93.30
587 - 595	116.65	108.00	107.25	105.80	104.30	102.80	101.35	99.85	98.35	96.90	95.40
595 - 603	118.70	110.10	109.35	107.85	106.40	104.90	103.40	101.95	100.45	98.95	97.50
603 - 611	120.80	112.15	111.45	109.95	108.45	107.00	105.50	104.00	102.55	101.05	99.55
611 - 619	122.90	114.25	113.50	112.00	110.55	109.05	107.60	106.10	104.60	103.15	101.65
619 - 627	124.95	116.35	115.60	114.10	112.60	111.15	109.65	108.15	106.70	105.20	103.70
627 - 635	127.05	118.40	117.65	116.20	114.70	113.20	111.75	110.25	108.75	107.30	105.80
635 - 643	129.30	120.70	119.95	118.45	116.95	115.50	114.00	112.50	111.05	109.55	108.05
643 - 651	131.60	123.00	122.30	120.80	119.30	117.85	116.35	114.85	113.40	111.90	110.40
651 - 659	133.95	125.35	124.65	123.15	121.65	120.20	118.70	117.20	115.75	114.25	112.75
659 - 667	136.25	127.70	126.95	125.50	124.00	122.50	121.05	119.55	118.10	116.60	115.10
667 - 675	138.55	130.05	129.30	127.85	126.35	124.85	123.40	121.90	120.40	118.95	117.45
675 - 683	140.90	132.40	131.65	130.20	128.70	127.20	125.75	124.25	122.75	121.30	119.80
683 - 691	143.20	134.75	134.00	132.55	131.05	129.55	128.10	126.60	125.10	123.65	122.15
691 - 699	145.55	137.10	136.35	134.85	133.40	131.90	130.40	128.95	127.45	126.00	124.50
699 - 707	147.85	139.45	138.70	137.20	135.75	134.25	132.75	131.30	129.80	128.30	126.85
707 - 715	150.15	141.80	141.05	139.55	138.10	136.60	135.10	133.65	132.15	130.65	129.20
715 - 723	152.50	144.15	143.40	141.90	140.45	138.95	137.45	136.00	134.50	133.00	131.55
723 - 731	154.80	146.50	145.75	144.25	142.75	141.30	139.80	138.30	136.85	135.35	133.90
731 - 739	157.15	148.85	148.10	146.60	145.10	143.65	142.15	140.65	139.20	137.70	136.20
739 - 747	159.45	151.15	150.45	148.95	147.45	146.00	144.50	143.00	141.55	140.05	138.55
747 - 755	161.75	153.50	152.80	151.30	149.80	148.35	146.85	145.35	143.90	142.40	140.90
755 - 763	164.10	155.85	155.10	153.65	152.15	150.65	149.20	147.70	146.20	144.75	143.25
763 - 771	166.40	158.20	157.45	156.00	154.50	153.00	151.55	150.05	148.55	147.10	145.60
771 - 779	168.75	160.55	159.80	158.35	156.85	155.35	153.90	152.40	150.90	149.45	147.95
779 - 787	171.05	162.90	162.15	160.70	159.20	157.70	156.25	154.75	153.25	151.80	150.30
787 - 795	173.35	165.25	164.50	163.00	161.55	160.05	158.55	157.10	155.60	154.10	152.65
795 - 803	175.70	167.60	166.85	165.35	163.90	162.40	160.90	159.45	157.95	156.45	155.00
803 - 811	178.00	169.95	169.20	167.70	166.25	164.75	163.25	161.80	160.30	158.80	157.35
811 - 819	180.35	172.30	171.55	170.05	168.60	167.10	165.60	164.15	162.65	161.15	159.70
819 - 827	182.65	174.65	173.90	172.40	170.90	169.45	167.95	166.45	165.00	163.50	162.00
827 - 835	184.95	177.00	176.25	174.75	173.25	171.80	170.30	168.80	167.35	165.85	164.35

Ontario provincial tax deductions

Effective January 1, 2021

Daily (240 pay periods a year)

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From	Less than											
	71	* (1)	.00									
71	- 73	3.40	.15									
73	- 75	3.50	.35									
75	- 77	3.60	.55	.05								
77	- 79	3.70	.75	.25								
79	- 81	3.80	.90	.45								
81	- 83	3.90	1.10	.60								
83	- 85	4.00	1.35	.85	.05	.05	.05	.05	.05	.05	.05	.05
85	- 87	4.25	1.65	1.15	.15	.15	.15	.15	.15	.15	.15	.15
87	- 89	4.45	1.95	1.45	.45	.30	.30	.30	.30	.30	.30	.30
89	- 91	4.65	2.25	1.75	.80	.40	.40	.40	.40	.40	.40	.40
91	- 93	4.90	2.55	2.10	1.10	.50	.50	.50	.50	.50	.50	.50
93	- 95	5.10	2.80	2.40	1.40	.65	.65	.65	.65	.65	.65	.65
95	- 97	5.30	3.00	2.70	1.70	.75	.75	.75	.75	.75	.75	.75
97	- 99	5.50	3.25	3.00	2.00	1.05	.90	.90	.90	.90	.90	.90
99	- 101	5.75	3.45	3.20	2.30	1.35	1.00	1.00	1.00	1.00	1.00	1.00
101	- 103	5.95	3.65	3.40	2.65	1.65	1.10	1.10	1.10	1.10	1.10	1.10
103	- 105	6.15	3.85	3.65	2.95	1.95	1.25	1.25	1.25	1.25	1.25	1.25
105	- 107	6.25	4.00	3.75	3.15	2.15	1.25	1.25	1.25	1.25	1.25	1.25
107	- 109	6.35	4.05	3.80	3.30	2.35	1.35	1.25	1.25	1.25	1.25	1.25
109	- 111	6.45	4.15	3.90	3.45	2.50	1.55	1.25	1.25	1.25	1.25	1.25
111	- 113	6.55	4.25	4.00	3.50	2.70	1.70	1.25	1.25	1.25	1.25	1.25
113	- 115	6.65	4.35	4.10	3.60	2.90	1.90	1.25	1.25	1.25	1.25	1.25
115	- 117	6.75	4.45	4.20	3.70	3.10	2.10	1.25	1.25	1.25	1.25	1.25
117	- 119	6.85	4.55	4.30	3.80	3.25	2.30	1.30	1.25	1.25	1.25	1.25
119	- 121	6.90	4.65	4.40	3.90	3.40	2.50	1.50	1.25	1.25	1.25	1.25
121	- 123	7.00	4.75	4.50	4.00	3.50	2.65	1.70	1.25	1.25	1.25	1.25
123	- 125	7.10	4.80	4.60	4.10	3.60	2.85	1.85	1.25	1.25	1.25	1.25
125	- 127	7.20	4.90	4.65	4.20	3.70	3.05	2.05	1.25	1.25	1.25	1.25
127	- 129	7.30	5.00	4.75	4.25	3.80	3.25	2.25	1.25	1.25	1.25	1.25
129	- 131	7.40	5.10	4.85	4.35	3.85	3.40	2.45	1.45	1.25	1.25	1.25
131	- 133	7.50	5.20	4.95	4.45	3.95	3.45	2.60	1.65	1.25	1.25	1.25
133	- 135	7.60	5.30	5.05	4.55	4.05	3.55	2.80	1.80	1.25	1.25	1.25
135	- 137	7.70	5.40	5.15	4.65	4.15	3.65	3.00	2.00	1.25	1.25	1.25
137	- 139	7.75	5.50	5.25	4.75	4.25	3.75	3.20	2.20	1.25	1.25	1.25
139	- 141	7.85	5.55	5.35	4.85	4.35	3.85	3.35	2.40	1.40	1.25	1.25
141	- 143	7.95	5.65	5.40	4.95	4.45	3.95	3.45	2.55	1.60	1.25	1.25
143	- 145	8.05	5.75	5.50	5.00	4.55	4.05	3.55	2.75	1.75	1.25	1.25
145	- 147	8.15	5.85	5.60	5.10	4.60	4.15	3.65	2.95	1.95	1.25	1.25
147	- 149	8.25	5.95	5.70	5.20	4.70	4.20	3.75	3.15	2.15	1.25	1.25
149	- 151	8.35	6.05	5.80	5.30	4.80	4.30	3.80	3.30	2.35	1.35	1.25
151	- 153	8.55	6.25	6.00	5.50	5.00	4.55	4.05	3.55	2.65	1.65	1.35
153	- 155	8.75	6.45	6.20	5.75	5.25	4.75	4.25	3.75	2.95	1.95	1.50
155	- 157	8.95	6.70	6.45	5.95	5.45	4.95	4.45	3.95	3.25	2.25	1.60
157	- 159	9.20	6.90	6.65	6.15	5.65	5.15	4.70	4.20	3.55	2.60	1.75
159	- 161	9.40	7.10	6.85	6.35	5.90	5.40	4.90	4.40	3.85	2.90	1.90
161	- 163	9.50	7.25	7.00	6.50	6.00	5.50	5.00	4.50	4.05	3.10	2.10
163	- 165	9.60	7.35	7.10	6.60	6.10	5.60	5.10	4.60	4.10	3.30	2.30
165	- 167	9.70	7.40	7.15	6.70	6.20	5.70	5.20	4.70	4.20	3.45	2.50
167	- 169	9.80	7.50	7.25	6.75	6.30	5.80	5.30	4.80	4.30	3.65	2.70
169	- 171	9.90	7.60	7.35	6.85	6.35	5.90	5.40	4.90	4.40	3.85	2.85
171	- 173	10.00	7.70	7.45	6.95	6.45	5.95	5.50	5.00	4.50	4.00	3.05
173	- 175	10.10	7.80	7.55	7.05	6.55	6.05	5.60	5.10	4.60	4.10	3.25
175	- 177	10.20	7.90	7.65	7.15	6.65	6.15	5.65	5.20	4.70	4.20	3.45
177	- 179	10.25	8.00	7.75	7.25	6.75	6.25	5.75	5.25	4.80	4.30	3.60

(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.

Ontario provincial tax deductions

Effective January 1, 2021

Daily (240 pay periods a year)

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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											
179 - 183	10.40	8.10	7.90	7.40	6.90	6.40	5.90	5.40	4.90	4.40	3.90
183 - 187	10.60	8.30	8.05	7.55	7.10	6.60	6.10	5.60	5.10	4.60	4.10
187 - 191	10.85	8.55	8.30	7.80	7.30	6.80	6.30	5.80	5.35	4.85	4.35
191 - 195	11.20	8.90	8.65	8.15	7.65	7.15	6.65	6.15	5.70	5.20	4.70
195 - 199	11.55	9.25	9.00	8.50	8.00	7.50	7.00	6.55	6.05	5.55	5.05
199 - 203	12.15	9.85	9.60	9.10	8.60	8.10	7.60	7.15	6.65	6.15	5.65
203 - 207	12.85	10.55	10.30	9.85	9.35	8.85	8.35	7.85	7.35	6.85	6.40
207 - 211	13.20	10.90	10.65	10.20	9.70	9.20	8.70	8.20	7.70	7.20	6.75
211 - 215	13.55	11.25	11.05	10.55	10.05	9.55	9.05	8.55	8.05	7.55	7.10
215 - 219	13.90	11.60	11.40	10.90	10.40	9.90	9.40	8.90	8.40	7.90	7.45
219 - 223	14.25	12.00	11.75	11.25	10.75	10.25	9.75	9.25	8.75	8.30	7.80
223 - 227	14.60	12.35	12.10	11.60	11.10	10.60	10.10	9.60	9.10	8.65	8.15
227 - 231	14.95	12.70	12.45	11.95	11.45	10.95	10.45	9.95	9.45	9.00	8.50
231 - 235	15.30	13.05	12.80	12.30	11.80	11.30	10.80	10.30	9.80	9.35	8.85
235 - 239	15.65	13.40	13.15	12.65	12.15	11.65	11.15	10.65	10.20	9.70	9.20
239 - 243	16.05	13.75	13.50	13.00	12.50	12.00	11.50	11.05	10.55	10.05	9.55
243 - 247	16.40	14.10	13.85	13.35	12.85	12.35	11.85	11.40	10.90	10.40	9.90
247 - 251	16.75	14.45	14.20	13.70	13.20	12.70	12.25	11.75	11.25	10.75	10.25
251 - 255	17.10	14.80	14.55	14.05	13.55	13.10	12.60	12.10	11.60	11.10	10.60
255 - 259	17.45	15.15	14.90	14.40	13.95	13.45	12.95	12.45	11.95	11.45	10.95
259 - 263	17.80	15.55	15.30	14.80	14.30	13.80	13.30	12.80	12.30	11.85	11.35
263 - 267	18.20	15.90	15.65	15.15	14.65	14.15	13.65	13.20	12.70	12.20	11.70
267 - 271	18.55	16.25	16.00	15.50	15.05	14.55	14.05	13.55	13.05	12.55	12.05
271 - 275	18.90	16.60	16.40	15.90	15.40	14.90	14.40	13.90	13.40	12.95	12.45
275 - 279	19.30	17.00	16.75	16.25	15.75	15.25	14.75	14.30	13.80	13.30	12.80
279 - 283	19.65	17.35	17.10	16.60	16.10	15.65	15.15	14.65	14.15	13.65	13.15
283 - 287	20.00	17.70	17.50	17.00	16.50	16.00	15.50	15.00	14.50	14.00	13.55
287 - 291	20.40	18.10	17.85	17.35	16.85	16.35	15.85	15.40	14.90	14.40	13.90
291 - 295	20.75	18.45	18.20	17.70	17.20	16.75	16.25	15.75	15.25	14.75	14.25
295 - 299	21.10	18.80	18.55	18.10	17.60	17.10	16.60	16.10	15.60	15.10	14.65
299 - 303	21.75	19.45	19.20	18.70	18.20	17.70	17.20	16.70	16.25	15.75	15.25
303 - 307	22.45	20.20	19.95	19.45	18.95	18.45	17.95	17.45	16.95	16.50	16.00
307 - 311	22.85	20.55	20.30	19.80	19.30	18.80	18.30	17.85	17.35	16.85	16.35
311 - 315	23.20	20.90	20.65	20.15	19.70	19.20	18.70	18.20	17.70	17.20	16.70
315 - 319	23.60	21.30	21.05	20.55	20.05	19.55	19.05	18.55	18.05	17.60	17.10
319 - 323	24.05	21.65	21.40	20.90	20.40	19.90	19.40	18.95	18.45	17.95	17.45
323 - 327	24.45	22.00	21.75	21.25	20.75	20.30	19.80	19.30	18.80	18.30	17.80
327 - 331	24.90	22.35	22.15	21.65	21.15	20.65	20.15	19.65	19.15	18.65	18.20
331 - 335	25.35	22.75	22.50	22.00	21.50	21.00	20.50	20.05	19.55	19.05	18.55
335 - 339	25.80	23.10	22.85	22.35	21.85	21.40	20.90	20.40	19.90	19.40	18.90
339 - 343	26.25	23.50	23.20	22.75	22.25	21.75	21.25	20.75	20.25	19.75	19.30
343 - 347	26.65	23.90	23.60	23.10	22.60	22.10	21.60	21.10	20.65	20.15	19.65
347 - 351	27.10	24.35	24.05	23.45	22.95	22.50	22.00	21.50	21.00	20.50	20.00
351 - 355	27.55	24.80	24.50	23.90	23.35	22.85	22.35	21.85	21.35	20.85	20.40
355 - 359	28.00	25.25	24.95	24.35	23.75	23.20	22.70	22.20	21.75	21.25	20.75
359 - 363	28.40	25.65	25.40	24.80	24.20	23.60	23.10	22.60	22.10	21.60	21.10
363 - 367	28.85	26.10	25.80	25.25	24.65	24.05	23.45	22.95	22.45	21.95	21.45
367 - 371	29.30	26.55	26.25	25.65	25.05	24.50	23.90	23.30	22.85	22.35	21.85
371 - 375	29.75	27.00	26.70	26.10	25.50	24.90	24.35	23.75	23.20	22.70	22.20
375 - 379	30.20	27.45	27.15	26.55	25.95	25.40	24.80	24.20	23.60	23.10	22.60
379 - 383	30.90	28.00	27.70	27.10	26.50	25.90	25.30	24.75	24.15	23.55	23.05
383 - 387	31.55	28.50	28.25	27.65	27.05	26.45	25.85	25.25	24.65	24.10	23.50
387 - 391	32.25	29.05	28.75	28.15	27.60	27.00	26.40	25.80	25.20	24.60	24.05
391 - 395	32.95	29.60	29.30	28.70	28.10	27.50	26.95	26.35	25.75	25.15	24.55
395 - 399	33.65	30.15	29.85	29.25	28.65	28.05	27.45	26.85	26.30	25.70	25.10

Ontario provincial tax deductions

Effective January 1, 2021

Daily (240 pay periods a year)

Also look up the tax deductions in the federal table

Pay	CC 0	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10
399 - 407	34.70	31.15	30.75	30.05	29.45	28.85	28.25	27.70	27.10	26.50	25.90
407 - 415	36.10	32.55	32.15	31.40	30.60	29.95	29.35	28.75	28.15	27.55	26.95
415 - 423	37.50	33.90	33.55	32.75	32.00	31.25	30.45	29.80	29.25	28.65	28.05
423 - 431	38.90	35.30	34.95	34.15	33.40	32.60	31.85	31.10	30.30	29.70	29.10
431 - 439	40.30	36.70	36.30	35.55	34.80	34.00	33.25	32.50	31.70	30.95	30.20
439 - 447	41.65	38.10	37.70	36.95	36.20	35.40	34.65	33.85	33.10	32.35	31.55
447 - 455	43.05	39.50	39.10	38.35	37.55	36.80	36.05	35.25	34.50	33.70	32.95
455 - 463	44.45	40.90	40.50	39.75	38.95	38.20	37.40	36.65	35.90	35.10	34.35
463 - 471	45.85	42.30	41.90	41.10	40.35	39.60	38.80	38.05	37.30	36.50	35.75
471 - 479	47.25	43.65	43.30	42.50	41.75	41.00	40.20	39.45	38.65	37.90	37.15
479 - 487	48.65	45.05	44.70	43.90	43.15	42.35	41.60	40.85	40.05	39.30	38.50
487 - 495	50.05	46.45	46.05	45.30	44.55	43.75	43.00	42.25	41.45	40.70	39.90
495 - 503	51.40	47.85	47.45	46.70	45.95	45.15	44.40	43.60	42.85	42.10	41.30
503 - 511	52.80	49.25	48.85	48.10	47.30	46.55	45.80	45.00	44.25	43.45	42.70
511 - 519	54.20	50.65	50.25	49.50	48.70	47.95	47.15	46.40	45.65	44.85	44.10
519 - 527	55.60	52.05	51.65	50.85	50.10	49.35	48.55	47.80	47.05	46.25	45.50
527 - 535	57.00	53.40	53.05	52.25	51.50	50.75	49.95	49.20	48.40	47.65	46.90
535 - 543	58.40	54.80	54.45	53.65	52.90	52.10	51.35	50.60	49.80	49.05	48.25
543 - 551	59.80	56.20	55.80	55.05	54.30	53.50	52.75	51.95	51.20	50.45	49.65
551 - 559	61.15	57.60	57.20	56.45	55.70	54.90	54.15	53.35	52.60	51.85	51.05
559 - 567	62.55	59.00	58.60	57.85	57.05	56.30	55.55	54.75	54.00	53.20	52.45
567 - 575	63.95	60.40	60.00	59.25	58.45	57.70	56.90	56.15	55.40	54.60	53.85
575 - 583	65.35	61.80	61.40	60.60	59.85	59.10	58.30	57.55	56.80	56.00	55.25
583 - 591	66.75	63.15	62.80	62.00	61.25	60.50	59.70	58.95	58.15	57.40	56.65
591 - 599	68.15	64.55	64.20	63.40	62.65	61.85	61.10	60.35	59.55	58.80	58.00
599 - 607	69.55	65.95	65.55	64.80	64.05	63.25	62.50	61.70	60.95	60.20	59.40
607 - 615	70.90	67.35	66.95	66.20	65.45	64.65	63.90	63.10	62.35	61.60	60.80
615 - 623	72.30	68.75	68.35	67.60	66.80	66.05	65.30	64.50	63.75	62.95	62.20
623 - 631	73.75	70.15	69.80	69.00	68.25	67.45	66.70	65.95	65.15	64.40	63.65
631 - 639	75.25	71.70	71.30	70.55	69.75	69.00	68.20	67.45	66.70	65.90	65.15
639 - 647	76.75	73.20	72.80	72.05	71.30	70.50	69.75	68.95	68.20	67.45	66.65
647 - 655	78.30	74.70	74.35	73.55	72.80	72.05	71.25	70.50	69.70	68.95	68.20
655 - 663	79.80	76.25	75.85	75.10	74.30	73.55	72.75	72.00	71.25	70.45	69.70
663 - 671	81.30	77.75	77.35	76.60	75.85	75.05	74.30	73.50	72.75	72.00	71.20
671 - 679	82.85	79.25	78.90	78.10	77.35	76.60	75.80	75.05	74.25	73.50	72.75
679 - 687	84.35	80.80	80.40	79.65	78.85	78.10	77.35	76.55	75.80	75.00	74.25
687 - 695	85.90	82.30	81.90	81.15	80.40	79.60	78.85	78.05	77.30	76.55	75.75
695 - 703	87.40	83.80	83.45	82.65	81.90	81.15	80.35	79.60	78.80	78.05	77.30
703 - 711	88.90	85.35	84.95	84.20	83.40	82.65	81.90	81.10	80.35	79.55	78.80
711 - 719	90.45	86.85	86.45	85.70	84.95	84.15	83.40	82.65	81.85	81.10	80.30
719 - 727	91.95	88.40	88.00	87.20	86.45	85.70	84.90	84.15	83.40	82.60	81.85
727 - 735	93.45	89.90	89.50	88.75	87.95	87.20	86.45	85.65	84.90	84.10	83.35
735 - 743	95.00	91.40	91.05	90.25	89.50	88.70	87.95	87.20	86.40	85.65	84.85
743 - 751	96.50	92.95	92.55	91.75	91.00	90.25	89.45	88.70	87.95	87.15	86.40
751 - 759	98.00	94.45	94.05	93.30	92.50	91.75	91.00	90.20	89.45	88.70	87.90
759 - 767	99.55	95.95	95.60	94.80	94.05	93.25	92.50	91.75	90.95	90.20	89.40
767 - 775	101.05	97.50	97.10	96.35	95.55	94.80	94.00	93.25	92.50	91.70	90.95
775 - 783	102.55	99.00	98.60	97.85	97.10	96.30	95.55	94.75	94.00	93.25	92.45
783 - 791	104.10	100.50	100.15	99.35	98.60	97.80	97.05	96.30	95.50	94.75	94.00
791 - 799	105.60	102.05	101.65	100.90	100.10	99.35	98.55	97.80	97.05	96.25	95.50
799 - 807	107.10	103.55	103.15	102.40	101.65	100.85	100.10	99.30	98.55	97.80	97.00
807 - 815	108.65	105.05	104.70	103.90	103.15	102.40	101.60	100.85	100.05	99.30	98.55
815 - 823	110.15	106.60	106.20	105.45	104.65	103.90	103.10	102.35	101.60	100.80	100.05
823 - 831	111.70	108.10	107.70	106.95	106.20	105.40	104.65	103.85	103.10	102.35	101.55
831 - 839	113.60	110.05	109.65	108.90	108.10	107.35	106.60	105.80	105.05	104.25	103.50