

Federal tax deductions

Effective January 1, 2022

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											
	70	*(1)	.00									
70	- 72	9.20	.20									
72	- 74	9.45	.45									
74	- 76	9.75	.75									
76	- 78	10.05	1.05	.25								
78	- 80	10.30	1.30	.55								
80	- 82	10.60	1.60	.85								
82	- 84	10.85	1.85	1.10								
84	- 86	11.15	2.15	1.40								
86	- 88	11.40	2.40	1.65	.15							
88	- 90	11.70	2.70	1.95	.40							
90	- 92	12.00	3.00	2.20	.70							
92	- 94	12.25	3.25	2.50	1.00							
94	- 96	12.55	3.55	2.75	1.25							
96	- 98	12.80	3.80	3.05	1.55							
98	- 100	13.10	4.10	3.35	1.80	.30						
100	- 102	13.35	4.35	3.60	2.10	.55						
102	- 104	13.65	4.65	3.90	2.35	.85						
104	- 106	13.90	4.90	4.15	2.65	1.15						
106	- 108	14.20	5.20	4.45	2.95	1.40						
108	- 110	14.50	5.50	4.70	3.20	1.70	.15					
110	- 112	14.75	5.75	5.00	3.50	1.95	.45					
112	- 114	15.05	6.05	5.30	3.75	2.25	.70					
114	- 116	15.30	6.30	5.55	4.05	2.50	1.00					
116	- 118	15.60	6.60	5.85	4.30	2.80	1.30					
118	- 120	15.85	6.85	6.10	4.60	3.10	1.55	.05				
120	- 122	16.15	7.15	6.40	4.85	3.35	1.85	.30				
122	- 124	16.45	7.45	6.65	5.15	3.65	2.10	.60				
124	- 126	16.70	7.70	6.95	5.45	3.90	2.40	.85				
126	- 128	17.00	8.00	7.25	5.70	4.20	2.65	1.15				
128	- 130	17.25	8.25	7.50	6.00	4.45	2.95	1.45				
130	- 132	17.55	8.55	7.80	6.25	4.75	3.25	1.70	.20			
132	- 134	17.80	8.80	8.05	6.55	5.00	3.50	2.00	.45			
134	- 136	18.10	9.10	8.35	6.80	5.30	3.80	2.25	.75			
136	- 138	18.35	9.40	8.60	7.10	5.60	4.05	2.55	1.00			
138	- 140	18.65	9.65	8.90	7.40	5.85	4.35	2.80	1.30			
140	- 142	18.95	9.95	9.15	7.65	6.15	4.60	3.10	1.60	.05		
142	- 144	19.20	10.20	9.45	7.95	6.40	4.90	3.40	1.85	.35		
144	- 146	19.50	10.50	9.75	8.20	6.70	5.15	3.65	2.15	.60		
146	- 148	19.75	10.75	10.00	8.50	6.95	5.45	3.95	2.40	.90		
148	- 150	20.05	11.05	10.30	8.75	7.25	5.75	4.20	2.70	1.15		
150	- 152	20.30	11.30	10.55	9.05	7.55	6.00	4.50	2.95	1.45		
152	- 154	20.60	11.60	10.85	9.30	7.80	6.30	4.75	3.25	1.75	.20	
154	- 156	20.90	11.90	11.10	9.60	8.10	6.55	5.05	3.55	2.00	.50	
156	- 158	21.15	12.15	11.40	9.90	8.35	6.85	5.30	3.80	2.30	.75	
158	- 160	21.45	12.45	11.70	10.15	8.65	7.10	5.60	4.10	2.55	1.05	
160	- 162	21.70	12.70	11.95	10.45	8.90	7.40	5.90	4.35	2.85	1.30	
162	- 164	22.00	13.00	12.25	10.70	9.20	7.70	6.15	4.65	3.10	1.60	.10
164	- 166	22.25	13.25	12.50	11.00	9.45	7.95	6.45	4.90	3.40	1.90	.35
166	- 168	22.55	13.55	12.80	11.25	9.75	8.25	6.70	5.20	3.70	2.15	.65
168	- 170	22.80	13.85	13.05	11.55	10.05	8.50	7.00	5.45	3.95	2.45	.90
170	- 172	23.10	14.10	13.35	11.85	10.30	8.80	7.25	5.75	4.25	2.70	1.20
172	- 174	23.40	14.40	13.60	12.10	10.60	9.05	7.55	6.05	4.50	3.00	1.45
174	- 176	23.65	14.65	13.90	12.40	10.85	9.35	7.85	6.30	4.80	3.25	1.75
176	- 178	23.95	14.95	14.20	12.65	11.15	9.60	8.10	6.60	5.05	3.55	2.05

(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, 2022

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											
178 - 182	24.35	15.35	14.60	13.10	11.55	10.05	8.50	7.00	5.50	3.95	2.45
182 - 186	24.90	15.90	15.15	13.65	12.10	10.60	9.10	7.55	6.05	4.50	3.00
186 - 190	25.45	16.45	15.70	14.20	12.65	11.15	9.65	8.10	6.60	5.10	3.55
190 - 194	26.00	17.00	16.25	14.75	13.25	11.70	10.20	8.65	7.15	5.65	4.10
194 - 198	26.60	17.60	16.80	15.30	13.80	12.25	10.75	9.25	7.70	6.20	4.65
198 - 202	27.15	18.15	17.40	15.85	14.35	12.80	11.30	9.80	8.25	6.75	5.25
202 - 206	27.70	18.70	17.95	16.40	14.90	13.40	11.85	10.35	8.80	7.30	5.80
206 - 210	28.25	19.25	18.50	16.95	15.45	13.95	12.40	10.90	9.40	7.85	6.35
210 - 214	28.95	19.95	19.20	17.70	16.15	14.65	13.15	11.60	10.10	8.55	7.05
214 - 218	29.75	20.75	20.00	18.45	16.95	15.40	13.90	12.40	10.85	9.35	7.85
218 - 222	30.50	21.50	20.75	19.25	17.70	16.20	14.70	13.15	11.65	10.10	8.60
222 - 226	31.30	22.30	21.55	20.00	18.50	17.00	15.45	13.95	12.40	10.90	9.40
226 - 230	32.05	23.05	22.30	20.80	19.25	17.75	16.25	14.70	13.20	11.70	10.15
230 - 234	32.85	23.85	23.10	21.55	20.05	18.55	17.00	15.50	13.95	12.45	10.95
234 - 238	33.60	24.60	23.85	22.35	20.80	19.30	17.80	16.25	14.75	13.25	11.70
238 - 242	34.40	25.40	24.65	23.10	21.60	20.10	18.55	17.05	15.50	14.00	12.50
242 - 246	35.15	26.15	25.40	23.90	22.40	20.85	19.35	17.80	16.30	14.80	13.25
246 - 250	35.95	26.95	26.20	24.65	23.15	21.65	20.10	18.60	17.10	15.55	14.05
250 - 254	36.75	27.75	26.95	25.45	23.95	22.40	20.90	19.35	17.85	16.35	14.80
254 - 258	37.50	28.50	27.75	26.25	24.70	23.20	21.70	20.15	18.65	17.10	15.60
258 - 262	38.30	29.30	28.55	27.00	25.50	24.00	22.45	20.95	19.45	17.90	16.40
262 - 266	39.10	30.10	29.35	27.80	26.30	24.75	23.25	21.75	20.20	18.70	17.20
266 - 270	39.85	30.85	30.10	28.60	27.05	25.55	24.05	22.50	21.00	19.50	17.95
270 - 274	40.65	31.65	30.90	29.40	27.85	26.35	24.85	23.30	21.80	20.30	18.75
274 - 278	41.50	32.50	31.75	30.20	28.70	27.15	25.65	24.15	22.60	21.10	19.60
278 - 282	42.30	33.30	32.55	31.05	29.50	28.00	26.50	24.95	23.45	21.90	20.40
282 - 286	43.15	34.15	33.35	31.85	30.35	28.80	27.30	25.80	24.25	22.75	21.20
286 - 290	43.95	34.95	34.20	32.65	31.15	29.65	28.10	26.60	25.10	23.55	22.05
290 - 294	44.75	35.75	35.00	33.50	31.95	30.45	28.95	27.40	25.90	24.40	22.85
294 - 298	45.60	36.60	35.85	34.30	32.80	31.25	29.75	28.25	26.70	25.20	23.70
298 - 302	46.40	37.40	36.65	35.15	33.60	32.10	30.60	29.05	27.55	26.00	24.50
302 - 306	47.25	38.25	37.45	35.95	34.45	32.90	31.40	29.90	28.35	26.85	25.30
306 - 310	48.05	39.05	38.30	36.75	35.25	33.75	32.20	30.70	29.20	27.65	26.15
310 - 314	48.85	39.85	39.10	37.60	36.05	34.55	33.05	31.50	30.00	28.50	26.95
314 - 318	49.70	40.70	39.95	38.40	36.90	35.35	33.85	32.35	30.80	29.30	27.80
318 - 322	50.50	41.50	40.75	39.25	37.70	36.20	34.70	33.15	31.65	30.10	28.60
322 - 326	51.35	42.35	41.55	40.05	38.55	37.00	35.50	34.00	32.45	30.95	29.40
326 - 330	52.15	43.15	42.40	40.85	39.35	37.85	36.30	34.80	33.30	31.75	30.25
330 - 334	52.95	43.95	43.20	41.70	40.15	38.65	37.15	35.60	34.10	32.60	31.05
334 - 338	53.80	44.80	44.05	42.50	41.00	39.45	37.95	36.45	34.90	33.40	31.90
338 - 342	54.60	45.60	44.85	43.35	41.80	40.30	38.80	37.25	35.75	34.20	32.70
342 - 346	55.45	46.45	45.65	44.15	42.65	41.10	39.60	38.10	36.55	35.05	33.50
346 - 350	56.25	47.25	46.50	44.95	43.45	41.95	40.40	38.90	37.40	35.85	34.35
350 - 354	57.05	48.05	47.30	45.80	44.25	42.75	41.25	39.70	38.20	36.70	35.15
354 - 358	57.90	48.90	48.15	46.60	45.10	43.55	42.05	40.55	39.00	37.50	36.00
358 - 362	58.70	49.70	48.95	47.45	45.90	44.40	42.90	41.35	39.85	38.30	36.80
362 - 366	59.55	50.55	49.75	48.25	46.75	45.20	43.70	42.20	40.65	39.15	37.60
366 - 370	60.35	51.35	50.60	49.05	47.55	46.05	44.50	43.00	41.50	39.95	38.45
370 - 374	61.15	52.15	51.40	49.90	48.35	46.85	45.35	43.80	42.30	40.80	39.25
374 - 378	62.00	53.00	52.25	50.70	49.20	47.65	46.15	44.65	43.10	41.60	40.10
378 - 382	62.80	53.80	53.05	51.55	50.00	48.50	47.00	45.45	43.95	42.40	40.90
382 - 386	63.65	54.65	53.85	52.35	50.85	49.30	47.80	46.30	44.75	43.25	41.70
386 - 390	64.45	55.45	54.70	53.15	51.65	50.15	48.60	47.10	45.60	44.05	42.55
390 - 394	65.25	56.25	55.50	54.00	52.45	50.95	49.45	47.90	46.40	44.90	43.35
394 - 398	66.10	57.10	56.35	54.80	53.30	51.75	50.25	48.75	47.20	45.70	44.20

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Effective January 1, 2022

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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											
398 - 406	67.30	58.30	57.55	56.05	54.50	53.00	51.50	49.95	48.45	46.95	45.40
406 - 414	68.95	59.95	59.20	57.70	56.15	54.65	53.15	51.60	50.10	48.55	47.05
414 - 422	70.60	61.60	60.85	59.30	57.80	56.30	54.75	53.25	51.75	50.20	48.70
422 - 430	72.65	63.65	62.90	61.40	59.85	58.35	56.85	55.30	53.80	52.30	50.75
430 - 438	74.75	65.75	65.00	63.45	61.95	60.45	58.90	57.40	55.85	54.35	52.85
438 - 446	76.80	67.85	67.05	65.55	64.05	62.50	61.00	59.45	57.95	56.45	54.90
446 - 454	78.90	69.90	69.15	67.65	66.10	64.60	63.05	61.55	60.05	58.50	57.00
454 - 462	81.00	72.00	71.25	69.70	68.20	66.65	65.15	63.65	62.10	60.60	59.10
462 - 470	83.05	74.05	73.30	71.80	70.25	68.75	67.25	65.70	64.20	62.70	61.15
470 - 478	85.15	76.15	75.40	73.85	72.35	70.85	69.30	67.80	66.25	64.75	63.25
478 - 486	87.20	78.25	77.45	75.95	74.45	72.90	71.40	69.85	68.35	66.85	65.30
486 - 494	89.30	80.30	79.55	78.05	76.50	75.00	73.45	71.95	70.45	68.90	67.40
494 - 502	91.40	82.40	81.65	80.10	78.60	77.05	75.55	74.05	72.50	71.00	69.50
502 - 510	93.45	84.45	83.70	82.20	80.65	79.15	77.65	76.10	74.60	73.10	71.55
510 - 518	95.55	86.55	85.80	84.25	82.75	81.25	79.70	78.20	76.65	75.15	73.65
518 - 526	97.60	88.65	87.85	86.35	84.85	83.30	81.80	80.25	78.75	77.25	75.70
526 - 534	99.70	90.70	89.95	88.45	86.90	85.40	83.85	82.35	80.85	79.30	77.80
534 - 542	101.80	92.80	92.05	90.50	89.00	87.45	85.95	84.45	82.90	81.40	79.90
542 - 550	103.85	94.85	94.10	92.60	91.05	89.55	88.05	86.50	85.00	83.50	81.95
550 - 558	105.95	96.95	96.20	94.65	93.15	91.65	90.10	88.60	87.05	85.55	84.05
558 - 566	108.00	99.05	98.25	96.75	95.25	93.70	92.20	90.65	89.15	87.65	86.10
566 - 574	110.10	101.10	100.35	98.85	97.30	95.80	94.25	92.75	91.25	89.70	88.20
574 - 582	112.20	103.20	102.45	100.90	99.40	97.85	96.35	94.85	93.30	91.80	90.30
582 - 590	114.25	105.25	104.50	103.00	101.45	99.95	98.45	96.90	95.40	93.90	92.35
590 - 598	116.35	107.35	106.60	105.05	103.55	102.05	100.50	99.00	97.45	95.95	94.45
598 - 606	118.40	109.45	108.65	107.15	105.65	104.10	102.60	101.05	99.55	98.05	96.50
606 - 614	120.50	111.50	110.75	109.25	107.70	106.20	104.65	103.15	101.65	100.10	98.60
614 - 622	122.60	113.60	112.85	111.30	109.80	108.25	106.75	105.25	103.70	102.20	100.70
622 - 630	124.65	115.65	114.90	113.40	111.85	110.35	108.85	107.30	105.80	104.30	102.75
630 - 638	126.75	117.75	117.00	115.45	113.95	112.45	110.90	109.40	107.85	106.35	104.85
638 - 646	128.80	119.85	119.05	117.55	116.05	114.50	113.00	111.45	109.95	108.45	106.90
646 - 654	130.95	121.95	121.20	119.70	118.15	116.65	115.10	113.60	112.10	110.55	109.05
654 - 662	133.25	124.30	123.55	122.05	120.50	119.00	117.45	115.95	114.45	112.90	111.40
662 - 670	135.60	126.65	125.90	124.40	122.85	121.35	119.80	118.30	116.80	115.25	113.75
670 - 678	137.90	129.00	128.25	126.75	125.20	123.70	122.15	120.65	119.15	117.60	116.10
678 - 686	140.25	131.35	130.60	129.10	127.55	126.05	124.55	123.00	121.50	119.95	118.45
686 - 694	142.55	133.70	132.95	131.45	129.90	128.40	126.90	125.35	123.85	122.30	120.80
694 - 702	144.85	136.05	135.30	133.80	132.25	130.75	129.25	127.70	126.20	124.65	123.15
702 - 710	147.20	138.40	137.65	136.15	134.60	133.10	131.60	130.05	128.55	127.00	125.50
710 - 718	149.50	140.75	140.00	138.50	136.95	135.45	133.95	132.40	130.90	129.35	127.85
718 - 726	151.85	143.10	142.35	140.85	139.30	137.80	136.30	134.75	133.25	131.70	130.20
726 - 734	154.15	145.45	144.70	143.20	141.65	140.15	138.65	137.10	135.60	134.05	132.55
734 - 742	156.45	147.80	147.05	145.55	144.00	142.50	141.00	139.45	137.95	136.40	134.90
742 - 750	158.80	150.15	149.40	147.90	146.35	144.85	143.35	141.80	140.30	138.75	137.25
750 - 758	161.10	152.50	151.75	150.25	148.70	147.20	145.70	144.15	142.65	141.10	139.60
758 - 766	163.45	154.85	154.10	152.60	151.05	149.55	148.05	146.50	145.00	143.45	141.95
766 - 774	165.75	157.20	156.45	154.95	153.40	151.90	150.40	148.85	147.35	145.80	144.30
774 - 782	168.05	159.55	158.80	157.30	155.75	154.25	152.75	151.20	149.70	148.15	146.65
782 - 790	170.40	161.90	161.15	159.65	158.10	156.60	155.10	153.55	152.05	150.55	149.00
790 - 798	172.70	164.25	163.50	162.00	160.45	158.95	157.45	155.90	154.40	152.90	151.35
798 - 806	175.05	166.60	165.85	164.35	162.80	161.30	159.80	158.25	156.75	155.25	153.70
806 - 814	177.35	168.95	168.20	166.70	165.15	163.65	162.15	160.60	159.10	157.60	156.05
814 - 822	179.65	171.30	170.55	169.05	167.50	166.00	164.50	162.95	161.45	159.95	158.40
822 - 830	182.00	173.65	172.90	171.40	169.85	168.35	166.85	165.30	163.80	162.30	160.75
830 - 838	184.30	176.00	175.25	173.75	172.20	170.70	169.20	167.65	166.15	164.65	163.10

Ontario provincial tax deductions

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From	Less than											
	73	*(1)	.00									
73	- 75	3.50	.20									
75	- 77	3.60	.35									
77	- 79	3.70	.55	.05								
79	- 81	3.80	.75	.25								
81	- 83	3.90	.95	.45								
83	- 85	4.00	1.15	.65	.05	.05	.05	.05	.05	.05	.05	.05
85	- 87	4.25	1.45	.95	.15	.15	.15	.15	.15	.15	.15	.15
87	- 89	4.45	1.75	1.25	.30	.30	.30	.30	.30	.30	.30	.30
89	- 91	4.65	2.10	1.60	.55	.40	.40	.40	.40	.40	.40	.40
91	- 93	4.85	2.40	1.90	.85	.50	.50	.50	.50	.50	.50	.50
93	- 95	5.10	2.70	2.20	1.20	.65	.65	.65	.65	.65	.65	.65
95	- 97	5.30	2.95	2.50	1.50	.75	.75	.75	.75	.75	.75	.75
97	- 99	5.50	3.15	2.80	1.80	.90	.90	.90	.90	.90	.90	.90
99	- 101	5.70	3.40	3.10	2.10	1.10	1.00	1.00	1.00	1.00	1.00	1.00
101	- 103	5.95	3.60	3.35	2.40	1.40	1.10	1.10	1.10	1.10	1.10	1.10
103	- 105	6.15	3.80	3.55	2.70	1.70	1.25	1.25	1.25	1.25	1.25	1.25
105	- 107	6.25	3.90	3.65	2.90	1.90	1.25	1.25	1.25	1.25	1.25	1.25
107	- 109	6.35	4.00	3.75	3.10	2.10	1.25	1.25	1.25	1.25	1.25	1.25
109	- 111	6.45	4.10	3.85	3.30	2.30	1.25	1.25	1.25	1.25	1.25	1.25
111	- 113	6.55	4.20	3.95	3.45	2.45	1.45	1.25	1.25	1.25	1.25	1.25
113	- 115	6.65	4.30	4.05	3.55	2.65	1.65	1.25	1.25	1.25	1.25	1.25
115	- 117	6.70	4.40	4.15	3.60	2.85	1.85	1.25	1.25	1.25	1.25	1.25
117	- 119	6.80	4.45	4.20	3.70	3.05	2.00	1.25	1.25	1.25	1.25	1.25
119	- 121	6.90	4.55	4.30	3.80	3.20	2.20	1.25	1.25	1.25	1.25	1.25
121	- 123	7.00	4.65	4.40	3.90	3.40	2.40	1.40	1.25	1.25	1.25	1.25
123	- 125	7.10	4.75	4.50	4.00	3.50	2.60	1.55	1.25	1.25	1.25	1.25
125	- 127	7.20	4.85	4.60	4.10	3.60	2.75	1.75	1.25	1.25	1.25	1.25
127	- 129	7.30	4.95	4.70	4.20	3.70	2.95	1.95	1.25	1.25	1.25	1.25
129	- 131	7.40	5.05	4.80	4.30	3.75	3.15	2.15	1.25	1.25	1.25	1.25
131	- 133	7.45	5.15	4.90	4.35	3.85	3.35	2.30	1.30	1.25	1.25	1.25
133	- 135	7.55	5.20	4.95	4.45	3.95	3.45	2.50	1.50	1.25	1.25	1.25
135	- 137	7.65	5.30	5.05	4.55	4.05	3.55	2.70	1.70	1.25	1.25	1.25
137	- 139	7.75	5.40	5.15	4.65	4.15	3.65	2.90	1.85	1.25	1.25	1.25
139	- 141	7.85	5.50	5.25	4.75	4.25	3.75	3.05	2.05	1.25	1.25	1.25
141	- 143	7.95	5.60	5.35	4.85	4.35	3.85	3.25	2.25	1.25	1.25	1.25
143	- 145	8.05	5.70	5.45	4.95	4.45	3.90	3.40	2.45	1.40	1.25	1.25
145	- 147	8.15	5.80	5.55	5.05	4.50	4.00	3.50	2.60	1.60	1.25	1.25
147	- 149	8.20	5.90	5.65	5.10	4.60	4.10	3.60	2.80	1.80	1.25	1.25
149	- 151	8.30	5.95	5.70	5.20	4.70	4.20	3.70	3.00	2.00	1.25	1.25
151	- 153	8.55	6.20	5.95	5.45	4.90	4.40	3.90	3.30	2.30	1.35	1.35
153	- 155	8.75	6.40	6.15	5.65	5.15	4.65	4.15	3.60	2.60	1.60	1.50
155	- 157	8.95	6.60	6.35	5.85	5.35	4.85	4.35	3.85	2.90	1.90	1.60
157	- 159	9.15	6.85	6.55	6.05	5.55	5.05	4.55	4.05	3.20	2.20	1.75
159	- 161	9.40	7.05	6.80	6.30	5.80	5.25	4.75	4.25	3.50	2.50	1.85
161	- 163	9.50	7.15	6.90	6.40	5.90	5.40	4.90	4.40	3.75	2.70	1.90
163	- 165	9.60	7.25	7.00	6.50	6.00	5.50	5.00	4.45	3.90	2.90	1.90
165	- 167	9.70	7.35	7.10	6.60	6.10	5.60	5.05	4.55	4.05	3.10	2.10
167	- 169	9.80	7.45	7.20	6.70	6.20	5.65	5.15	4.65	4.15	3.30	2.30
169	- 171	9.90	7.55	7.30	6.80	6.25	5.75	5.25	4.75	4.25	3.45	2.45
171	- 173	9.95	7.65	7.35	6.85	6.35	5.85	5.35	4.85	4.35	3.65	2.65
173	- 175	10.05	7.70	7.45	6.95	6.45	5.95	5.45	4.95	4.45	3.85	2.85
175	- 177	10.15	7.80	7.55	7.05	6.55	6.05	5.55	5.05	4.55	4.05	3.05
177	- 179	10.25	7.90	7.65	7.15	6.65	6.15	5.65	5.15	4.60	4.10	3.20
179	- 181	10.35	8.00	7.75	7.25	6.75	6.25	5.75	5.20	4.70	4.20	3.40

(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, 2022

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
From Less than											
181 - 185	10.50	8.15	7.90	7.40	6.90	6.35	5.85	5.35	4.85	4.35	3.70
185 - 189	10.65	8.35	8.10	7.55	7.05	6.55	6.05	5.55	5.05	4.55	4.05
189 - 193	10.85	8.50	8.25	7.75	7.25	6.75	6.25	5.75	5.25	4.75	4.20
193 - 197	11.15	8.80	8.55	8.05	7.55	7.05	6.55	6.05	5.50	5.00	4.50
197 - 201	11.50	9.15	8.90	8.40	7.90	7.40	6.90	6.40	5.85	5.35	4.85
201 - 205	12.45	10.15	9.90	9.35	8.85	8.35	7.85	7.35	6.85	6.35	5.85
205 - 209	12.85	10.50	10.25	9.70	9.20	8.70	8.20	7.70	7.20	6.70	6.20
209 - 213	13.20	10.85	10.60	10.10	9.55	9.05	8.55	8.05	7.55	7.05	6.55
213 - 217	13.55	11.20	10.95	10.45	9.90	9.40	8.90	8.40	7.90	7.40	6.90
217 - 221	13.90	11.55	11.30	10.80	10.25	9.75	9.25	8.75	8.25	7.75	7.25
221 - 225	14.25	11.90	11.65	11.15	10.60	10.10	9.60	9.10	8.60	8.10	7.60
225 - 229	14.60	12.25	12.00	11.50	11.00	10.45	9.95	9.45	8.95	8.45	7.95
229 - 233	14.95	12.60	12.35	11.85	11.35	10.80	10.30	9.80	9.30	8.80	8.30
233 - 237	15.30	12.95	12.70	12.20	11.70	11.15	10.65	10.15	9.65	9.15	8.65
237 - 241	15.65	13.30	13.05	12.55	12.05	11.50	11.00	10.50	10.00	9.50	9.00
241 - 245	16.00	13.65	13.40	12.90	12.40	11.90	11.35	10.85	10.35	9.85	9.35
245 - 249	16.35	14.00	13.75	13.25	12.75	12.25	11.70	11.20	10.70	10.20	9.70
249 - 253	16.70	14.35	14.10	13.60	13.10	12.60	12.05	11.55	11.05	10.55	10.05
253 - 257	17.05	14.70	14.45	13.95	13.45	12.95	12.45	11.90	11.40	10.90	10.40
257 - 261	17.40	15.05	14.80	14.30	13.80	13.30	12.80	12.30	11.75	11.25	10.75
261 - 265	17.75	15.40	15.15	14.65	14.15	13.65	13.15	12.65	12.15	11.60	11.10
265 - 269	18.10	15.75	15.50	15.00	14.50	14.00	13.50	13.00	12.50	12.00	11.45
269 - 273	18.45	16.10	15.85	15.35	14.85	14.35	13.85	13.35	12.85	12.35	11.85
273 - 277	18.85	16.50	16.25	15.75	15.20	14.70	14.20	13.70	13.20	12.70	12.20
277 - 281	19.20	16.85	16.60	16.10	15.60	15.10	14.60	14.05	13.55	13.05	12.55
281 - 285	19.55	17.20	16.95	16.45	15.95	15.45	14.95	14.45	13.95	13.45	12.95
285 - 289	19.95	17.60	17.35	16.85	16.30	15.80	15.30	14.80	14.30	13.80	13.30
289 - 293	20.30	17.95	17.70	17.20	16.70	16.20	15.70	15.15	14.65	14.15	13.65
293 - 297	20.65	18.30	18.05	17.55	17.05	16.55	16.05	15.55	15.05	14.55	14.00
297 - 301	21.05	18.70	18.45	17.90	17.40	16.90	16.40	15.90	15.40	14.90	14.40
301 - 305	22.00	19.65	19.40	18.90	18.40	17.90	17.40	16.90	16.40	15.90	15.40
305 - 309	22.40	20.05	19.80	19.30	18.80	18.25	17.75	17.25	16.75	16.25	15.75
309 - 313	22.75	20.40	20.15	19.65	19.15	18.65	18.15	17.65	17.10	16.60	16.10
313 - 317	23.10	20.75	20.50	20.00	19.50	19.00	18.50	18.00	17.50	17.00	16.50
317 - 321	23.50	21.15	20.90	20.40	19.85	19.35	18.85	18.35	17.85	17.35	16.85
321 - 325	23.85	21.50	21.25	20.75	20.25	19.75	19.25	18.75	18.20	17.70	17.20
325 - 329	24.25	21.85	21.60	21.10	20.60	20.10	19.60	19.10	18.60	18.10	17.60
329 - 333	24.70	22.25	22.00	21.50	20.95	20.45	19.95	19.45	18.95	18.45	17.95
333 - 337	25.15	22.60	22.35	21.85	21.35	20.85	20.35	19.80	19.30	18.80	18.30
337 - 341	25.60	22.95	22.70	22.20	21.70	21.20	20.70	20.20	19.70	19.20	18.65
341 - 345	26.05	23.35	23.10	22.60	22.05	21.55	21.05	20.55	20.05	19.55	19.05
345 - 349	26.45	23.70	23.45	22.95	22.45	21.95	21.45	20.90	20.40	19.90	19.40
349 - 353	26.90	24.10	23.80	23.30	22.80	22.30	21.80	21.30	20.80	20.30	19.75
353 - 357	27.35	24.55	24.25	23.65	23.15	22.65	22.15	21.65	21.15	20.65	20.15
357 - 361	27.80	24.95	24.65	24.05	23.55	23.05	22.50	22.00	21.50	21.00	20.50
361 - 365	28.20	25.40	25.10	24.50	23.90	23.40	22.90	22.40	21.90	21.40	20.85
365 - 369	28.65	25.85	25.55	24.95	24.35	23.75	23.25	22.75	22.25	21.75	21.25
369 - 373	29.10	26.30	26.00	25.40	24.75	24.15	23.60	23.10	22.60	22.10	21.60
373 - 377	29.55	26.75	26.45	25.80	25.20	24.60	24.00	23.50	23.00	22.45	21.95
377 - 381	30.00	27.15	26.85	26.25	25.65	25.05	24.45	23.85	23.35	22.85	22.35
381 - 385	30.40	27.60	27.30	26.70	26.10	25.50	24.90	24.25	23.70	23.20	22.70
385 - 389	30.90	28.10	27.80	27.20	26.55	25.95	25.35	24.75	24.15	23.60	23.10
389 - 393	31.60	28.60	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10	23.55
393 - 397	32.30	29.15	28.85	28.25	27.65	27.05	26.45	25.80	25.20	24.60	24.00
397 - 401	33.00	29.70	29.40	28.80	28.20	27.55	26.95	26.35	25.75	25.15	24.55

Ontario provincial tax deductions

Effective January 1, 2022

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
From Less than											
401 - 409	34.05	30.50	30.20	29.60	29.00	28.40	27.75	27.15	26.55	25.95	25.35
409 - 417	35.40	31.75	31.35	30.65	30.05	29.45	28.85	28.25	27.65	27.00	26.40
417 - 425	36.80	33.15	32.75	32.00	31.20	30.50	29.90	29.30	28.70	28.10	27.50
425 - 433	38.20	34.55	34.15	33.35	32.60	31.80	31.00	30.40	29.75	29.15	28.55
433 - 441	39.60	35.95	35.55	34.75	34.00	33.20	32.40	31.60	30.85	30.25	29.65
441 - 449	41.00	37.35	36.95	36.15	35.35	34.60	33.80	33.00	32.20	31.45	30.70
449 - 457	42.40	38.75	38.35	37.55	36.75	35.95	35.20	34.40	33.60	32.80	32.05
457 - 465	43.80	40.10	39.75	38.95	38.15	37.35	36.60	35.80	35.00	34.20	33.45
465 - 473	45.15	41.50	41.10	40.35	39.55	38.75	37.95	37.20	36.40	35.60	34.80
473 - 481	46.55	42.90	42.50	41.75	40.95	40.15	39.35	38.60	37.80	37.00	36.20
481 - 489	47.95	44.30	43.90	43.10	42.35	41.55	40.75	39.95	39.20	38.40	37.60
489 - 497	49.35	45.70	45.30	44.50	43.75	42.95	42.15	41.35	40.55	39.80	39.00
497 - 505	50.75	47.10	46.70	45.90	45.10	44.35	43.55	42.75	41.95	41.20	40.40
505 - 513	52.15	48.50	48.10	47.30	46.50	45.70	44.95	44.15	43.35	42.55	41.80
513 - 521	53.55	49.85	49.50	48.70	47.90	47.10	46.35	45.55	44.75	43.95	43.20
521 - 529	54.90	51.25	50.85	50.10	49.30	48.50	47.70	46.95	46.15	45.35	44.55
529 - 537	56.30	52.65	52.25	51.50	50.70	49.90	49.10	48.35	47.55	46.75	45.95
537 - 545	57.70	54.05	53.65	52.85	52.10	51.30	50.50	49.70	48.95	48.15	47.35
545 - 553	59.10	55.45	55.05	54.25	53.50	52.70	51.90	51.10	50.30	49.55	48.75
553 - 561	60.50	56.85	56.45	55.65	54.85	54.10	53.30	52.50	51.70	50.95	50.15
561 - 569	61.90	58.25	57.85	57.05	56.25	55.45	54.70	53.90	53.10	52.30	51.55
569 - 577	63.30	59.60	59.25	58.45	57.65	56.85	56.10	55.30	54.50	53.70	52.95
577 - 585	64.65	61.00	60.60	59.85	59.05	58.25	57.45	56.70	55.90	55.10	54.30
585 - 593	66.05	62.40	62.00	61.25	60.45	59.65	58.85	58.10	57.30	56.50	55.70
593 - 601	67.45	63.80	63.40	62.60	61.85	61.05	60.25	59.45	58.70	57.90	57.10
601 - 609	68.85	65.20	64.80	64.00	63.20	62.45	61.65	60.85	60.05	59.30	58.50
609 - 617	70.25	66.60	66.20	65.40	64.60	63.85	63.05	62.25	61.45	60.70	59.90
617 - 625	71.65	68.00	67.60	66.80	66.00	65.20	64.45	63.65	62.85	62.05	61.30
625 - 633	73.10	69.45	69.05	68.25	67.45	66.70	65.90	65.10	64.30	63.55	62.75
633 - 641	74.60	70.95	70.55	69.75	69.00	68.20	67.40	66.60	65.85	65.05	64.25
641 - 649	76.15	72.45	72.10	71.30	70.50	69.70	68.90	68.15	67.35	66.55	65.75
649 - 657	77.65	74.00	73.60	72.80	72.00	71.25	70.45	69.65	68.85	68.10	67.30
657 - 665	79.15	75.50	75.10	74.30	73.55	72.75	71.95	71.15	70.40	69.60	68.80
665 - 673	80.70	77.00	76.65	75.85	75.05	74.25	73.50	72.70	71.90	71.10	70.35
673 - 681	82.20	78.55	78.15	77.35	76.55	75.80	75.00	74.20	73.40	72.65	71.85
681 - 689	83.70	80.05	79.65	78.90	78.10	77.30	76.50	75.70	74.95	74.15	73.35
689 - 697	85.25	81.60	81.20	80.40	79.60	78.80	78.05	77.25	76.45	75.65	74.90
697 - 705	86.75	83.10	82.70	81.90	81.10	80.35	79.55	78.75	77.95	77.20	76.40
705 - 713	88.25	84.60	84.20	83.45	82.65	81.85	81.05	80.30	79.50	78.70	77.90
713 - 721	89.80	86.15	85.75	84.95	84.15	83.35	82.60	81.80	81.00	80.20	79.45
721 - 729	91.30	87.65	87.25	86.45	85.70	84.90	84.10	83.30	82.50	81.75	80.95
729 - 737	92.80	89.15	88.75	88.00	87.20	86.40	85.60	84.85	84.05	83.25	82.45
737 - 745	94.35	90.70	90.30	89.50	88.70	87.90	87.15	86.35	85.55	84.75	84.00
745 - 753	95.85	92.20	91.80	91.00	90.25	89.45	88.65	87.85	87.10	86.30	85.50
753 - 761	97.35	93.70	93.30	92.55	91.75	90.95	90.15	89.40	88.60	87.80	87.00
761 - 769	98.90	95.25	94.85	94.05	93.25	92.50	91.70	90.90	90.10	89.30	88.55
769 - 777	100.40	96.75	96.35	95.55	94.80	94.00	93.20	92.40	91.65	90.85	90.05
777 - 785	101.95	98.25	97.85	97.10	96.30	95.50	94.70	93.95	93.15	92.35	91.55
785 - 793	103.45	99.80	99.40	98.60	97.80	97.05	96.25	95.45	94.65	93.90	93.10
793 - 801	104.95	101.30	100.90	100.10	99.35	98.55	97.75	96.95	96.20	95.40	94.60
801 - 809	106.50	102.80	102.45	101.65	100.85	100.05	99.30	98.50	97.70	96.90	96.10
809 - 817	108.00	104.35	103.95	103.15	102.35	101.60	100.80	100.00	99.20	98.45	97.65
817 - 825	109.50	105.85	105.45	104.65	103.90	103.10	102.30	101.50	100.75	99.95	99.15
825 - 833	111.05	107.35	107.00	106.20	105.40	104.60	103.85	103.05	102.25	101.45	100.70
833 - 841	113.15	109.50	109.10	108.35	107.55	106.75	105.95	105.20	104.40	103.60	102.80