

Outside Canada
Federal tax deductions
Effective January 1, 2023
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											
	74	*(1)	.00									
74	- 76	14.30	.45									
76	- 78	14.75	.85									
78	- 80	15.15	1.25	.05								
80	- 82	15.55	1.65	.50								
82	- 84	15.95	2.10	.90								
84	- 86	16.35	2.50	1.30								
86	- 88	16.80	2.90	1.70								
88	- 90	17.20	3.30	2.10								
90	- 92	17.60	3.75	2.55	.15							
92	- 94	18.00	4.15	2.95	.55							
94	- 96	18.40	4.55	3.35	.95							
96	- 98	18.85	4.95	3.75	1.35							
98	- 100	19.25	5.35	4.15	1.80							
100	- 102	19.65	5.80	4.60	2.20							
102	- 104	20.05	6.20	5.00	2.60	.20						
104	- 106	20.45	6.60	5.40	3.00	.65						
106	- 108	20.90	7.00	5.80	3.45	1.05						
108	- 110	21.30	7.40	6.25	3.85	1.45						
110	- 112	21.70	7.85	6.65	4.25	1.85						
112	- 114	22.10	8.25	7.05	4.65	2.25						
114	- 116	22.55	8.65	7.45	5.05	2.70	.30					
116	- 118	22.95	9.05	7.85	5.50	3.10	.70					
118	- 120	23.35	9.45	8.30	5.90	3.50	1.10					
120	- 122	23.75	9.90	8.70	6.30	3.90	1.50					
122	- 124	24.15	10.30	9.10	6.70	4.30	1.95					
124	- 126	24.60	10.70	9.50	7.10	4.75	2.35					
126	- 128	25.00	11.10	9.90	7.55	5.15	2.75	.35				
128	- 130	25.40	11.50	10.35	7.95	5.55	3.15	.75				
130	- 132	25.80	11.95	10.75	8.35	5.95	3.55	1.20				
132	- 134	26.20	12.35	11.15	8.75	6.35	4.00	1.60				
134	- 136	26.65	12.75	11.55	9.15	6.80	4.40	2.00				
136	- 138	27.05	13.15	11.95	9.60	7.20	4.80	2.40	.05			
138	- 140	27.45	13.60	12.40	10.00	7.60	5.20	2.80	.45			
140	- 142	27.85	14.00	12.80	10.40	8.00	5.60	3.25	.85			
142	- 144	28.25	14.40	13.20	10.80	8.40	6.05	3.65	1.25			
144	- 146	28.70	14.80	13.60	11.20	8.85	6.45	4.05	1.65			
146	- 148	29.10	15.20	14.00	11.65	9.25	6.85	4.45	2.10			
148	- 150	29.50	15.65	14.45	12.05	9.65	7.25	4.90	2.50	.10		
150	- 152	29.90	16.05	14.85	12.45	10.05	7.70	5.30	2.90	.50		
152	- 154	30.30	16.45	15.25	12.85	10.50	8.10	5.70	3.30	.90		
154	- 156	30.75	16.85	15.65	13.30	10.90	8.50	6.10	3.70	1.35		
156	- 158	31.15	17.25	16.10	13.70	11.30	8.90	6.50	4.15	1.75		
158	- 160	31.55	17.70	16.50	14.10	11.70	9.30	6.95	4.55	2.15		
160	- 162	31.95	18.10	16.90	14.50	12.10	9.75	7.35	4.95	2.55	.15	
162	- 164	32.40	18.50	17.30	14.90	12.55	10.15	7.75	5.35	2.95	.60	
164	- 166	32.80	18.90	17.70	15.35	12.95	10.55	8.15	5.75	3.40	1.00	
166	- 168	33.20	19.30	18.15	15.75	13.35	10.95	8.55	6.20	3.80	1.40	
168	- 170	33.60	19.75	18.55	16.15	13.75	11.35	9.00	6.60	4.20	1.80	
170	- 172	34.00	20.15	18.95	16.55	14.15	11.80	9.40	7.00	4.60	2.20	
172	- 174	34.45	20.55	19.35	16.95	14.60	12.20	9.80	7.40	5.00	2.65	.25
174	- 176	34.85	20.95	19.75	17.40	15.00	12.60	10.20	7.80	5.45	3.05	.65
176	- 178	35.25	21.35	20.20	17.80	15.40	13.00	10.60	8.25	5.85	3.45	1.05
178	- 180	35.65	21.80	20.60	18.20	15.80	13.40	11.05	8.65	6.25	3.85	1.50
180	- 182	36.05	22.20	21.00	18.60	16.20	13.85	11.45	9.05	6.65	4.30	1.90

(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.

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From Less than											
182 - 186	36.70	22.80	21.60	19.25	16.85	14.45	12.05	9.65	7.30	4.90	2.50
186 - 190	37.50	23.65	22.45	20.05	17.65	15.25	12.90	10.50	8.10	5.70	3.30
190 - 194	38.35	24.45	23.25	20.85	18.50	16.10	13.70	11.30	8.90	6.55	4.15
194 - 198	39.15	25.25	24.10	21.70	19.30	16.90	14.50	12.15	9.75	7.35	4.95
198 - 202	39.95	26.10	24.90	22.50	20.10	17.75	15.35	12.95	10.55	8.15	5.80
202 - 206	40.80	26.90	25.70	23.35	20.95	18.55	16.15	13.75	11.40	9.00	6.60
206 - 210	41.60	27.75	26.55	24.15	21.75	19.35	17.00	14.60	12.20	9.80	7.45
210 - 214	42.45	28.55	27.35	24.95	22.60	20.20	17.80	15.40	13.05	10.65	8.25
214 - 218	43.25	29.40	28.20	25.80	23.40	21.00	18.65	16.25	13.85	11.45	9.05
218 - 222	44.05	30.20	29.00	26.60	24.25	21.85	19.45	17.05	14.65	12.30	9.90
222 - 226	44.90	31.00	29.80	27.45	25.05	22.65	20.25	17.90	15.50	13.10	10.70
226 - 230	46.00	32.15	30.95	28.55	26.15	23.75	21.40	19.00	16.60	14.20	11.80
230 - 234	47.15	33.25	32.10	29.70	27.30	24.90	22.50	20.15	17.75	15.35	12.95
234 - 238	48.30	34.40	33.20	30.85	28.45	26.05	23.65	21.25	18.90	16.50	14.10
238 - 242	49.45	35.55	34.35	31.95	29.60	27.20	24.80	22.40	20.05	17.65	15.25
242 - 246	50.55	36.70	35.50	33.10	30.75	28.35	25.95	23.55	21.15	18.80	16.40
246 - 250	51.70	37.85	36.65	34.25	31.85	29.50	27.10	24.70	22.30	19.90	17.55
250 - 254	52.85	39.00	37.80	35.40	33.00	30.60	28.25	25.85	23.45	21.05	18.70
254 - 258	54.00	40.15	38.95	36.55	34.15	31.75	29.40	27.00	24.60	22.20	19.80
258 - 262	55.15	41.30	40.10	37.70	35.30	32.90	30.55	28.15	25.75	23.35	20.95
262 - 266	56.30	42.45	41.25	38.85	36.45	34.05	31.70	29.30	26.90	24.50	22.15
266 - 270	57.45	43.60	42.40	40.00	37.60	35.25	32.85	30.45	28.05	25.65	23.30
270 - 274	58.60	44.75	43.55	41.15	38.80	36.40	34.00	31.60	29.20	26.85	24.45
274 - 278	59.80	45.90	44.70	42.30	39.95	37.55	35.15	32.75	30.40	28.00	25.60
278 - 282	60.95	47.10	45.90	43.50	41.15	38.75	36.35	33.95	31.55	29.20	26.80
282 - 286	62.20	48.30	47.10	44.75	42.35	39.95	37.55	35.15	32.80	30.40	28.00
286 - 290	63.40	49.55	48.35	45.95	43.55	41.15	38.75	36.40	34.00	31.60	29.20
290 - 294	64.60	50.75	49.55	47.15	44.75	42.40	40.00	37.60	35.20	32.80	30.45
294 - 298	65.85	51.95	50.75	48.35	46.00	43.60	41.20	38.80	36.40	34.05	31.65
298 - 302	67.05	53.15	51.95	49.60	47.20	44.80	42.40	40.05	37.65	35.25	32.85
302 - 306	68.25	54.40	53.20	50.80	48.40	46.00	43.65	41.25	38.85	36.45	34.05
306 - 310	69.45	55.60	54.40	52.00	49.60	47.25	44.85	42.45	40.05	37.65	35.30
310 - 314	70.70	56.80	55.60	53.20	50.85	48.45	46.05	43.65	41.30	38.90	36.50
314 - 318	71.90	58.00	56.85	54.45	52.05	49.65	47.25	44.90	42.50	40.10	37.70
318 - 322	73.10	59.25	58.05	55.65	53.25	50.85	48.50	46.10	43.70	41.30	38.95
322 - 326	74.30	60.45	59.25	56.85	54.45	52.10	49.70	47.30	44.90	42.55	40.15
326 - 330	75.55	61.65	60.45	58.10	55.70	53.30	50.90	48.50	46.15	43.75	41.35
330 - 334	76.75	62.90	61.70	59.30	56.90	54.50	52.10	49.75	47.35	44.95	42.55
334 - 338	77.95	64.10	62.90	60.50	58.10	55.75	53.35	50.95	48.55	46.15	43.80
338 - 342	79.20	65.30	64.10	61.70	59.35	56.95	54.55	52.15	49.75	47.40	45.00
342 - 346	80.40	66.50	65.30	62.95	60.55	58.15	55.75	53.35	51.00	48.60	46.20
346 - 350	81.60	67.75	66.55	64.15	61.75	59.35	57.00	54.60	52.20	49.80	47.40
350 - 354	82.80	68.95	67.75	65.35	62.95	60.60	58.20	55.80	53.40	51.00	48.65
354 - 358	84.05	70.15	68.95	66.55	64.20	61.80	59.40	57.00	54.65	52.25	49.85
358 - 362	85.25	71.35	70.20	67.80	65.40	63.00	60.60	58.25	55.85	53.45	51.05
362 - 366	86.45	72.60	71.40	69.00	66.60	64.20	61.85	59.45	57.05	54.65	52.30
366 - 370	87.65	73.80	72.60	70.20	67.80	65.45	63.05	60.65	58.25	55.90	53.50
370 - 374	88.90	75.00	73.80	71.45	69.05	66.65	64.25	61.85	59.50	57.10	54.70
374 - 378	90.10	76.20	75.05	72.65	70.25	67.85	65.45	63.10	60.70	58.30	55.90
378 - 382	91.30	77.45	76.25	73.85	71.45	69.10	66.70	64.30	61.90	59.50	57.15
382 - 386	92.55	78.65	77.45	75.05	72.70	70.30	67.90	65.50	63.10	60.75	58.35
386 - 390	93.75	79.85	78.65	76.30	73.90	71.50	69.10	66.70	64.35	61.95	59.55
390 - 394	94.95	81.10	79.90	77.50	75.10	72.70	70.35	67.95	65.55	63.15	60.75
394 - 398	96.15	82.30	81.10	78.70	76.30	73.95	71.55	69.15	66.75	64.35	62.00
398 - 402	97.40	83.50	82.30	79.90	77.55	75.15	72.75	70.35	68.00	65.60	63.20

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From Less than											
402 - 410	99.20	85.35	84.15	81.75	79.35	76.95	74.55	72.20	69.80	67.40	65.00
410 - 418	101.65	87.75	86.55	84.15	81.80	79.40	77.00	74.60	72.20	69.85	67.45
418 - 426	104.05	90.20	89.00	86.60	84.20	81.80	79.45	77.05	74.65	72.25	69.85
426 - 434	106.50	92.60	91.40	89.00	86.65	84.25	81.85	79.45	77.10	74.70	72.30
434 - 442	108.90	95.05	93.85	91.45	89.05	86.65	84.30	81.90	79.50	77.10	74.75
442 - 450	111.35	97.45	96.25	93.90	91.50	89.10	86.70	84.30	81.95	79.55	77.15
450 - 458	114.30	100.45	99.25	96.85	94.45	92.10	89.70	87.30	84.90	82.50	80.15
458 - 466	117.40	103.50	102.30	99.95	97.55	95.15	92.75	90.40	88.00	85.60	83.20
466 - 474	120.45	106.60	105.40	103.00	100.60	98.25	95.85	93.45	91.05	88.70	86.30
474 - 482	123.55	109.65	108.50	106.10	103.70	101.30	98.90	96.55	94.15	91.75	89.35
482 - 490	126.65	112.75	111.55	109.15	106.80	104.40	102.00	99.60	97.20	94.85	92.45
490 - 498	129.70	115.85	114.65	112.25	109.85	107.45	105.10	102.70	100.30	97.90	95.50
498 - 506	132.80	118.90	117.70	115.35	112.95	110.55	108.15	105.75	103.40	101.00	98.60
506 - 514	135.85	122.00	120.80	118.40	116.00	113.65	111.25	108.85	106.45	104.05	101.70
514 - 522	138.95	125.05	123.85	121.50	119.10	116.70	114.30	111.95	109.55	107.15	104.75
522 - 530	142.00	128.15	126.95	124.55	122.15	119.80	117.40	115.00	112.60	110.25	107.85
530 - 538	145.10	131.20	130.05	127.65	125.25	122.85	120.45	118.10	115.70	113.30	110.90
538 - 546	148.20	134.30	133.10	130.70	128.35	125.95	123.55	121.15	118.75	116.40	114.00
546 - 554	151.25	137.40	136.20	133.80	131.40	129.00	126.65	124.25	121.85	119.45	117.05
554 - 562	154.35	140.45	139.25	136.85	134.50	132.10	129.70	127.30	124.95	122.55	120.15
562 - 570	157.40	143.55	142.35	139.95	137.55	135.15	132.80	130.40	128.00	125.60	123.25
570 - 578	160.50	146.60	145.40	143.05	140.65	138.25	135.85	133.45	131.10	128.70	126.30
578 - 586	163.55	149.70	148.50	146.10	143.70	141.35	138.95	136.55	134.15	131.75	129.40
586 - 594	166.65	152.75	151.60	149.20	146.80	144.40	142.00	139.65	137.25	134.85	132.45
594 - 602	169.75	155.85	154.65	152.25	149.90	147.50	145.10	142.70	140.30	137.95	135.55
602 - 610	172.80	158.95	157.75	155.35	152.95	150.55	148.20	145.80	143.40	141.00	138.60
610 - 618	175.90	162.00	160.80	158.40	156.05	153.65	151.25	148.85	146.50	144.10	141.70
618 - 626	178.95	165.10	163.90	161.50	159.10	156.70	154.35	151.95	149.55	147.15	144.80
626 - 634	182.05	168.15	166.95	164.60	162.20	159.80	157.40	155.00	152.65	150.25	147.85
634 - 642	185.10	171.25	170.05	167.65	165.25	162.90	160.50	158.10	155.70	153.30	150.95
642 - 650	188.20	174.30	173.15	170.75	168.35	165.95	163.55	161.20	158.80	156.40	154.00
650 - 658	191.25	177.40	176.20	173.80	171.45	169.05	166.65	164.25	161.85	159.50	157.10
658 - 666	194.35	180.50	179.30	176.90	174.50	172.10	169.75	167.35	164.95	162.55	160.15
666 - 674	197.45	183.55	182.35	179.95	177.60	175.20	172.80	170.40	168.05	165.65	163.25
674 - 682	200.50	186.65	185.45	183.05	180.65	178.25	175.90	173.50	171.10	168.70	166.35
682 - 690	203.60	189.70	188.50	186.15	183.75	181.35	178.95	176.55	174.20	171.80	169.40
690 - 698	206.75	192.90	191.70	189.30	186.90	184.50	182.15	179.75	177.35	174.95	172.55
698 - 706	210.20	196.30	195.10	192.75	190.35	187.95	185.55	183.20	180.80	178.40	176.00
706 - 714	213.65	199.75	198.55	196.15	193.80	191.40	189.00	186.60	184.20	181.85	179.45
714 - 722	217.05	203.20	202.00	199.60	197.20	194.80	192.45	190.05	187.65	185.25	182.85
722 - 730	220.50	206.60	205.40	203.05	200.65	198.25	195.85	193.50	191.10	188.70	186.30
730 - 738	223.95	210.05	208.85	206.45	204.10	201.70	199.30	196.90	194.50	192.15	189.75
738 - 746	227.35	213.50	212.30	209.90	207.50	205.10	202.75	200.35	197.95	195.55	193.20
746 - 754	230.80	216.90	215.70	213.35	210.95	208.55	206.15	203.80	201.40	199.00	196.60
754 - 762	234.25	220.35	219.15	216.75	214.40	212.00	209.60	207.20	204.80	202.45	200.05
762 - 770	237.65	223.80	222.60	220.20	217.80	215.40	213.05	210.65	208.25	205.85	203.50
770 - 778	241.10	227.20	226.00	223.65	221.25	218.85	216.45	214.10	211.70	209.30	206.90
778 - 786	244.55	230.65	229.45	227.05	224.70	222.30	219.90	217.50	215.10	212.75	210.35
786 - 794	247.95	234.10	232.90	230.50	228.10	225.70	223.35	220.95	218.55	216.15	213.80
794 - 802	251.40	237.50	236.35	233.95	231.55	229.15	226.75	224.40	222.00	219.60	217.20
802 - 810	254.85	240.95	239.75	237.35	235.00	232.60	230.20	227.80	225.40	223.05	220.65
810 - 818	258.25	244.40	243.20	240.80	238.40	236.00	233.65	231.25	228.85	226.45	224.10
818 - 826	261.70	247.80	246.65	244.25	241.85	239.45	237.05	234.70	232.30	229.90	227.50
826 - 834	265.15	251.25	250.05	247.65	245.30	242.90	240.50	238.10	235.70	233.35	230.95
834 - 842	268.55	254.70	253.50	251.10	248.70	246.35	243.95	241.55	239.15	236.75	234.40