

Federal tax deductions

Effective January 1, 2023

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											
	74	*(1)	.00									
74	- 76	9.65	.30									
76	- 78	9.95	.60									
78	- 80	10.25	.85	.05								
80	- 82	10.50	1.15	.30								
82	- 84	10.80	1.40	.60								
84	- 86	11.05	1.70	.90								
86	- 88	11.35	1.95	1.15								
88	- 90	11.60	2.25	1.45								
90	- 92	11.90	2.50	1.70	.10							
92	- 94	12.15	2.80	2.00	.35							
94	- 96	12.45	3.05	2.25	.65							
96	- 98	12.70	3.35	2.55	.95							
98	- 100	13.00	3.65	2.80	1.20							
100	- 102	13.30	3.90	3.10	1.50							
102	- 104	13.55	4.20	3.35	1.75	.15						
104	- 106	13.85	4.45	3.65	2.05	.40						
106	- 108	14.10	4.75	3.95	2.30	.70						
108	- 110	14.40	5.00	4.20	2.60	1.00						
110	- 112	14.65	5.30	4.50	2.85	1.25						
112	- 114	14.95	5.55	4.75	3.15	1.55						
114	- 116	15.20	5.85	5.05	3.40	1.80	.20					
116	- 118	15.50	6.10	5.30	3.70	2.10	.45					
118	- 120	15.80	6.40	5.60	4.00	2.35	.75					
120	- 122	16.05	6.70	5.85	4.25	2.65	1.05					
122	- 124	16.35	6.95	6.15	4.55	2.90	1.30					
124	- 126	16.60	7.25	6.45	4.80	3.20	1.60					
126	- 128	16.90	7.50	6.70	5.10	3.45	1.85	.25				
128	- 130	17.15	7.80	7.00	5.35	3.75	2.15	.50				
130	- 132	17.45	8.05	7.25	5.65	4.05	2.40	.80				
132	- 134	17.70	8.35	7.55	5.90	4.30	2.70	1.10				
134	- 136	18.00	8.60	7.80	6.20	4.60	2.95	1.35				
136	- 138	18.25	8.90	8.10	6.45	4.85	3.25	1.65				
138	- 140	18.55	9.15	8.35	6.75	5.15	3.50	1.90	.30			
140	- 142	18.85	9.45	8.65	7.05	5.40	3.80	2.20	.55			
142	- 144	19.10	9.75	8.90	7.30	5.70	4.10	2.45	.85			
144	- 146	19.40	10.00	9.20	7.60	5.95	4.35	2.75	1.15			
146	- 148	19.65	10.30	9.50	7.85	6.25	4.65	3.00	1.40			
148	- 150	19.95	10.55	9.75	8.15	6.50	4.90	3.30	1.70	.05		
150	- 152	20.20	10.85	10.05	8.40	6.80	5.20	3.55	1.95	.35		
152	- 154	20.50	11.10	10.30	8.70	7.10	5.45	3.85	2.25	.60		
154	- 156	20.75	11.40	10.60	8.95	7.35	5.75	4.15	2.50	.90		
156	- 158	21.05	11.65	10.85	9.25	7.65	6.00	4.40	2.80	1.20		
158	- 160	21.30	11.95	11.15	9.50	7.90	6.30	4.70	3.05	1.45		
160	- 162	21.60	12.20	11.40	9.80	8.20	6.55	4.95	3.35	1.75	.10	
162	- 164	21.90	12.50	11.70	10.10	8.45	6.85	5.25	3.60	2.00	.40	
164	- 166	22.15	12.80	11.95	10.35	8.75	7.15	5.50	3.90	2.30	.65	
166	- 168	22.45	13.05	12.25	10.65	9.00	7.40	5.80	4.20	2.55	.95	
168	- 170	22.70	13.35	12.55	10.90	9.30	7.70	6.05	4.45	2.85	1.25	
170	- 172	23.00	13.60	12.80	11.20	9.55	7.95	6.35	4.75	3.10	1.50	
172	- 174	23.25	13.90	13.10	11.45	9.85	8.25	6.60	5.00	3.40	1.80	.15
174	- 176	23.55	14.15	13.35	11.75	10.15	8.50	6.90	5.30	3.65	2.05	.45
176	- 178	23.80	14.45	13.65	12.00	10.40	8.80	7.20	5.55	3.95	2.35	.70
178	- 180	24.10	14.70	13.90	12.30	10.70	9.05	7.45	5.85	4.25	2.60	1.00
180	- 182	24.35	15.00	14.20	12.60	10.95	9.35	7.75	6.10	4.50	2.90	1.25

(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, 2023

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											
182 - 186	24.80	15.40	14.60	13.00	11.40	9.75	8.15	6.55	4.90	3.30	1.70
186 - 190	25.35	15.95	15.15	13.55	11.95	10.30	8.70	7.10	5.45	3.85	2.25
190 - 194	25.90	16.50	15.70	14.10	12.50	10.85	9.25	7.65	6.05	4.40	2.80
194 - 198	26.45	17.10	16.25	14.65	13.05	11.45	9.80	8.20	6.60	4.95	3.35
198 - 202	27.00	17.65	16.80	15.20	13.60	12.00	10.35	8.75	7.15	5.50	3.90
202 - 206	27.55	18.20	17.40	15.75	14.15	12.55	10.90	9.30	7.70	6.10	4.45
206 - 210	28.10	18.75	17.95	16.30	14.70	13.10	11.50	9.85	8.25	6.65	5.00
210 - 214	28.65	19.30	18.50	16.85	15.25	13.65	12.05	10.40	8.80	7.20	5.55
214 - 218	29.20	19.85	19.05	17.45	15.80	14.20	12.60	10.95	9.35	7.75	6.15
218 - 222	29.80	20.40	19.60	18.00	16.35	14.75	13.15	11.55	9.90	8.30	6.70
222 - 226	30.35	20.95	20.15	18.55	16.90	15.30	13.70	12.10	10.45	8.85	7.25
226 - 230	31.10	21.70	20.90	19.30	17.65	16.05	14.45	12.85	11.20	9.60	8.00
230 - 234	31.85	22.50	21.65	20.05	18.45	16.85	15.20	13.60	12.00	10.35	8.75
234 - 238	32.65	23.25	22.45	20.85	19.20	17.60	16.00	14.35	12.75	11.15	9.55
238 - 242	33.40	24.00	23.20	21.60	20.00	18.35	16.75	15.15	13.55	11.90	10.30
242 - 246	34.15	24.80	24.00	22.40	20.75	19.15	17.55	15.90	14.30	12.70	11.05
246 - 250	34.95	25.55	24.75	23.15	21.55	19.90	18.30	16.70	15.10	13.45	11.85
250 - 254	35.70	26.35	25.55	23.90	22.30	20.70	19.10	17.45	15.85	14.25	12.60
254 - 258	36.50	27.10	26.30	24.70	23.10	21.45	19.85	18.25	16.60	15.00	13.40
258 - 262	37.25	27.90	27.10	25.45	23.85	22.25	20.65	19.00	17.40	15.80	14.15
262 - 266	38.05	28.65	27.85	26.25	24.65	23.00	21.40	19.80	18.20	16.55	14.95
266 - 270	38.85	29.45	28.65	27.05	25.40	23.80	22.20	20.55	18.95	17.35	15.75
270 - 274	39.60	30.25	29.45	27.80	26.20	24.60	22.95	21.35	19.75	18.15	16.50
274 - 278	40.40	31.00	30.20	28.60	27.00	25.35	23.75	22.15	20.50	18.90	17.30
278 - 282	41.20	31.80	31.00	29.40	27.80	26.15	24.55	22.95	21.35	19.70	18.10
282 - 286	42.00	32.65	31.85	30.20	28.60	27.00	25.40	23.75	22.15	20.55	18.90
286 - 290	42.85	33.45	32.65	31.05	29.45	27.80	26.20	24.60	22.95	21.35	19.75
290 - 294	43.65	34.30	33.50	31.85	30.25	28.65	27.00	25.40	23.80	22.20	20.55
294 - 298	44.50	35.10	34.30	32.70	31.05	29.45	27.85	26.20	24.60	23.00	21.40
298 - 302	45.30	35.90	35.10	33.50	31.90	30.25	28.65	27.05	25.45	23.80	22.20
302 - 306	46.10	36.75	35.95	34.30	32.70	31.10	29.50	27.85	26.25	24.65	23.00
306 - 310	46.95	37.55	36.75	35.15	33.55	31.90	30.30	28.70	27.05	25.45	23.85
310 - 314	47.75	38.40	37.60	35.95	34.35	32.75	31.10	29.50	27.90	26.30	24.65
314 - 318	48.60	39.20	38.40	36.80	35.15	33.55	31.95	30.30	28.70	27.10	25.50
318 - 322	49.40	40.00	39.20	37.60	36.00	34.35	32.75	31.15	29.55	27.90	26.30
322 - 326	50.20	40.85	40.05	38.40	36.80	35.20	33.60	31.95	30.35	28.75	27.10
326 - 330	51.05	41.65	40.85	39.25	37.65	36.00	34.40	32.80	31.15	29.55	27.95
330 - 334	51.85	42.50	41.70	40.05	38.45	36.85	35.20	33.60	32.00	30.40	28.75
334 - 338	52.70	43.30	42.50	40.90	39.25	37.65	36.05	34.40	32.80	31.20	29.60
338 - 342	53.50	44.10	43.30	41.70	40.10	38.45	36.85	35.25	33.65	32.00	30.40
342 - 346	54.30	44.95	44.15	42.50	40.90	39.30	37.70	36.05	34.45	32.85	31.20
346 - 350	55.15	45.75	44.95	43.35	41.75	40.10	38.50	36.90	35.25	33.65	32.05
350 - 354	55.95	46.60	45.80	44.15	42.55	40.95	39.30	37.70	36.10	34.50	32.85
354 - 358	56.80	47.40	46.60	45.00	43.35	41.75	40.15	38.50	36.90	35.30	33.70
358 - 362	57.60	48.20	47.40	45.80	44.20	42.55	40.95	39.35	37.75	36.10	34.50
362 - 366	58.40	49.05	48.25	46.60	45.00	43.40	41.80	40.15	38.55	36.95	35.30
366 - 370	59.25	49.85	49.05	47.45	45.85	44.20	42.60	41.00	39.35	37.75	36.15
370 - 374	60.05	50.70	49.90	48.25	46.65	45.05	43.40	41.80	40.20	38.60	36.95
374 - 378	60.90	51.50	50.70	49.10	47.45	45.85	44.25	42.60	41.00	39.40	37.80
378 - 382	61.70	52.30	51.50	49.90	48.30	46.65	45.05	43.45	41.85	40.20	38.60
382 - 386	62.50	53.15	52.35	50.70	49.10	47.50	45.90	44.25	42.65	41.05	39.40
386 - 390	63.35	53.95	53.15	51.55	49.95	48.30	46.70	45.10	43.45	41.85	40.25
390 - 394	64.15	54.80	54.00	52.35	50.75	49.15	47.50	45.90	44.30	42.70	41.05
394 - 398	65.00	55.60	54.80	53.20	51.55	49.95	48.35	46.70	45.10	43.50	41.90
398 - 402	65.80	56.40	55.60	54.00	52.40	50.75	49.15	47.55	45.95	44.30	42.70

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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											
402 - 410	67.05	57.65	56.85	55.25	53.60	52.00	50.40	48.75	47.15	45.55	43.95
410 - 418	68.65	59.30	58.50	56.85	55.25	53.65	52.05	50.40	48.80	47.20	45.55
418 - 426	70.30	60.95	60.15	58.50	56.90	55.30	53.65	52.05	50.45	48.85	47.20
426 - 434	71.95	62.55	61.75	60.15	58.55	56.90	55.30	53.70	52.10	50.45	48.85
434 - 442	73.60	64.20	63.40	61.80	60.20	58.55	56.95	55.35	53.70	52.10	50.50
442 - 450	75.25	65.85	65.05	63.45	61.80	60.20	58.60	56.95	55.35	53.75	52.15
450 - 458	77.25	67.85	67.05	65.45	63.85	62.20	60.60	59.00	57.35	55.75	54.15
458 - 466	79.30	69.95	69.15	67.50	65.90	64.30	62.70	61.05	59.45	57.85	56.20
466 - 474	81.40	72.00	71.20	69.60	68.00	66.35	64.75	63.15	61.55	59.90	58.30
474 - 482	83.50	74.10	73.30	71.70	70.05	68.45	66.85	65.25	63.60	62.00	60.40
482 - 490	85.55	76.20	75.40	73.75	72.15	70.55	68.90	67.30	65.70	64.10	62.45
490 - 498	87.65	78.25	77.45	75.85	74.25	72.60	71.00	69.40	67.75	66.15	64.55
498 - 506	89.70	80.35	79.55	77.90	76.30	74.70	73.10	71.45	69.85	68.25	66.60
506 - 514	91.80	82.40	81.60	80.00	78.40	76.75	75.15	73.55	71.95	70.30	68.70
514 - 522	93.90	84.50	83.70	82.10	80.45	78.85	77.25	75.65	74.00	72.40	70.80
522 - 530	95.95	86.60	85.80	84.15	82.55	80.95	79.30	77.70	76.10	74.50	72.85
530 - 538	98.05	88.65	87.85	86.25	84.65	83.00	81.40	79.80	78.15	76.55	74.95
538 - 546	100.10	90.75	89.95	88.30	86.70	85.10	83.50	81.85	80.25	78.65	77.00
546 - 554	102.20	92.80	92.00	90.40	88.80	87.15	85.55	83.95	82.35	80.70	79.10
554 - 562	104.30	94.90	94.10	92.50	90.85	89.25	87.65	86.05	84.40	82.80	81.20
562 - 570	106.35	97.00	96.20	94.55	92.95	91.35	89.70	88.10	86.50	84.90	83.25
570 - 578	108.45	99.05	98.25	96.65	95.05	93.40	91.80	90.20	88.55	86.95	85.35
578 - 586	110.50	101.15	100.35	98.70	97.10	95.50	93.90	92.25	90.65	89.05	87.40
586 - 594	112.60	103.20	102.40	100.80	99.20	97.55	95.95	94.35	92.75	91.10	89.50
594 - 602	114.70	105.30	104.50	102.90	101.25	99.65	98.05	96.45	94.80	93.20	91.60
602 - 610	116.75	107.40	106.60	104.95	103.35	101.75	100.10	98.50	96.90	95.30	93.65
610 - 618	118.85	109.45	108.65	107.05	105.45	103.80	102.20	100.60	98.95	97.35	95.75
618 - 626	120.90	111.55	110.75	109.10	107.50	105.90	104.30	102.65	101.05	99.45	97.80
626 - 634	123.00	113.60	112.80	111.20	109.60	107.95	106.35	104.75	103.15	101.50	99.90
634 - 642	125.10	115.70	114.90	113.30	111.65	110.05	108.45	106.85	105.20	103.60	102.00
642 - 650	127.15	117.80	117.00	115.35	113.75	112.15	110.50	108.90	107.30	105.70	104.05
650 - 658	129.25	119.85	119.05	117.45	115.85	114.20	112.60	111.00	109.35	107.75	106.15
658 - 666	131.30	121.95	121.15	119.50	117.90	116.30	114.70	113.05	111.45	109.85	108.20
666 - 674	133.40	124.00	123.20	121.60	120.00	118.35	116.75	115.15	113.55	111.90	110.30
674 - 682	135.50	126.10	125.30	123.70	122.05	120.45	118.85	117.25	115.60	114.00	112.40
682 - 690	137.55	128.20	127.40	125.75	124.15	122.55	120.90	119.30	117.70	116.10	114.45
690 - 698	139.70	130.35	129.50	127.90	126.30	124.70	123.05	121.45	119.85	118.20	116.60
698 - 706	142.00	132.65	131.85	130.20	128.60	127.00	125.40	123.75	122.15	120.55	118.90
706 - 714	144.35	134.95	134.15	132.55	130.95	129.30	127.70	126.10	124.45	122.85	121.25
714 - 722	146.65	137.30	136.50	134.85	133.25	131.65	130.00	128.40	126.80	125.20	123.55
722 - 730	149.00	139.60	138.80	137.20	135.55	133.95	132.35	130.75	129.10	127.50	125.90
730 - 738	151.30	141.95	141.10	139.50	137.90	136.30	134.65	133.05	131.45	129.80	128.20
738 - 746	153.60	144.25	143.45	141.80	140.20	138.60	137.00	135.35	133.75	132.15	130.50
746 - 754	155.95	146.55	145.75	144.15	142.55	140.90	139.30	137.70	136.05	134.45	132.85
754 - 762	158.25	148.90	148.10	146.45	144.85	143.25	141.60	140.00	138.40	136.80	135.15
762 - 770	160.60	151.20	150.40	148.80	147.15	145.55	143.95	142.35	140.70	139.10	137.50
770 - 778	162.90	153.55	152.70	151.10	149.50	147.90	146.25	144.65	143.05	141.40	139.80
778 - 786	165.20	155.85	155.05	153.40	151.80	150.20	148.60	146.95	145.35	143.75	142.10
786 - 794	167.55	158.15	157.35	155.75	154.15	152.50	150.90	149.30	147.65	146.05	144.45
794 - 802	169.85	160.50	159.70	158.05	156.45	154.85	153.20	151.60	150.00	148.40	146.75
802 - 810	172.20	162.80	162.00	160.40	158.75	157.15	155.55	153.95	152.30	150.70	149.10
810 - 818	174.50	165.15	164.30	162.70	161.10	159.50	157.85	156.25	154.65	153.00	151.40
818 - 826	176.80	167.45	166.65	165.00	163.40	161.80	160.20	158.55	156.95	155.35	153.70
826 - 834	179.15	169.75	168.95	167.35	165.75	164.10	162.50	160.90	159.25	157.65	156.05
834 - 842	181.45	172.10	171.30	169.65	168.05	166.45	164.80	163.20	161.60	160.00	158.35

Ontario provincial tax deductions

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From	Less than											
	78	*(1)	.00									
78	- 80	3.75	.20									
80	- 82	3.85	.35									
82	- 84	3.90	.55									
84	- 86	4.05	.80	.25	.05	.05	.05	.05	.05	.05	.05	.05
86	- 88	4.30	1.10	.55	.20	.20	.20	.20	.20	.20	.20	.20
88	- 90	4.50	1.40	.90	.30	.30	.30	.30	.30	.30	.30	.30
90	- 92	4.70	1.70	1.20	.40	.40	.40	.40	.40	.40	.40	.40
92	- 94	4.90	2.05	1.50	.55	.55	.55	.55	.55	.55	.55	.55
94	- 96	5.15	2.35	1.80	.70	.65	.65	.65	.65	.65	.65	.65
96	- 98	5.35	2.65	2.10	1.00	.75	.75	.75	.75	.75	.75	.75
98	- 100	5.55	2.95	2.40	1.35	.90	.90	.90	.90	.90	.90	.90
100	- 102	5.75	3.25	2.70	1.65	1.00	1.00	1.00	1.00	1.00	1.00	1.00
102	- 104	6.00	3.50	3.00	1.95	1.15	1.15	1.15	1.15	1.15	1.15	1.15
104	- 106	6.20	3.70	3.30	2.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
106	- 108	6.30	3.80	3.50	2.45	1.35	1.25	1.25	1.25	1.25	1.25	1.25
108	- 110	6.40	3.90	3.60	2.60	1.55	1.25	1.25	1.25	1.25	1.25	1.25
110	- 112	6.50	4.00	3.70	2.80	1.75	1.25	1.25	1.25	1.25	1.25	1.25
112	- 114	6.55	4.05	3.80	3.00	1.90	1.25	1.25	1.25	1.25	1.25	1.25
114	- 116	6.65	4.15	3.90	3.20	2.10	1.25	1.25	1.25	1.25	1.25	1.25
116	- 118	6.75	4.25	4.00	3.35	2.30	1.25	1.25	1.25	1.25	1.25	1.25
118	- 120	6.85	4.35	4.10	3.55	2.50	1.40	1.25	1.25	1.25	1.25	1.25
120	- 122	6.95	4.45	4.20	3.65	2.65	1.60	1.25	1.25	1.25	1.25	1.25
122	- 124	7.05	4.55	4.25	3.75	2.85	1.80	1.25	1.25	1.25	1.25	1.25
124	- 126	7.15	4.65	4.35	3.85	3.05	1.95	1.25	1.25	1.25	1.25	1.25
126	- 128	7.20	4.75	4.45	3.90	3.25	2.15	1.25	1.25	1.25	1.25	1.25
128	- 130	7.30	4.80	4.55	4.00	3.40	2.35	1.25	1.25	1.25	1.25	1.25
130	- 132	7.40	4.90	4.65	4.10	3.55	2.55	1.45	1.25	1.25	1.25	1.25
132	- 134	7.50	5.00	4.75	4.20	3.65	2.70	1.65	1.25	1.25	1.25	1.25
134	- 136	7.60	5.10	4.85	4.30	3.75	2.90	1.80	1.25	1.25	1.25	1.25
136	- 138	7.70	5.20	4.90	4.40	3.85	3.10	2.00	1.25	1.25	1.25	1.25
138	- 140	7.80	5.30	5.00	4.50	3.95	3.25	2.20	1.25	1.25	1.25	1.25
140	- 142	7.90	5.40	5.10	4.55	4.05	3.45	2.40	1.30	1.25	1.25	1.25
142	- 144	7.95	5.45	5.20	4.65	4.15	3.60	2.55	1.50	1.25	1.25	1.25
144	- 146	8.05	5.55	5.30	4.75	4.20	3.70	2.75	1.70	1.25	1.25	1.25
146	- 148	8.15	5.65	5.40	4.85	4.30	3.80	2.95	1.85	1.25	1.25	1.25
148	- 150	8.25	5.75	5.50	4.95	4.40	3.85	3.15	2.05	1.25	1.25	1.25
150	- 152	8.35	5.85	5.60	5.05	4.50	3.95	3.30	2.25	1.25	1.25	1.25
152	- 154	8.55	6.05	5.75	5.25	4.70	4.15	3.60	2.55	1.45	1.35	1.35
154	- 156	8.75	6.25	6.00	5.45	4.90	4.35	3.85	2.85	1.75	1.45	1.45
156	- 158	8.95	6.45	6.20	5.65	5.10	4.60	4.05	3.15	2.05	1.60	1.60
158	- 160	9.15	6.65	6.40	5.85	5.35	4.80	4.25	3.45	2.35	1.70	1.70
160	- 162	9.40	6.90	6.60	6.10	5.55	5.00	4.45	3.75	2.65	1.80	1.80
162	- 164	9.55	7.05	6.75	6.20	5.70	5.15	4.60	4.00	2.90	1.90	1.90
164	- 166	9.60	7.10	6.85	6.30	5.80	5.25	4.70	4.15	3.10	2.00	1.90
166	- 168	9.70	7.20	6.95	6.40	5.85	5.35	4.80	4.25	3.30	2.20	1.90
168	- 170	9.80	7.30	7.05	6.50	5.95	5.45	4.90	4.35	3.45	2.40	1.90
170	- 172	9.90	7.40	7.15	6.60	6.05	5.50	5.00	4.45	3.65	2.60	1.90
172	- 174	10.00	7.50	7.25	6.70	6.15	5.60	5.10	4.55	3.85	2.75	1.90
174	- 176	10.10	7.60	7.30	6.80	6.25	5.70	5.15	4.65	4.05	2.95	1.90
176	- 178	10.20	7.70	7.40	6.90	6.35	5.80	5.25	4.75	4.20	3.15	2.05
178	- 180	10.25	7.80	7.50	6.95	6.45	5.90	5.35	4.80	4.30	3.35	2.25
180	- 182	10.35	7.85	7.60	7.05	6.55	6.00	5.45	4.90	4.40	3.50	2.45
182	- 184	10.45	7.95	7.70	7.15	6.60	6.10	5.55	5.00	4.45	3.70	2.65
184	- 186	10.55	8.05	7.80	7.25	6.70	6.20	5.65	5.10	4.55	3.90	2.80

(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, 2023

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											
186 - 190	10.70	8.20	7.95	7.40	6.85	6.30	5.80	5.25	4.70	4.15	3.10
190 - 194	10.90	8.40	8.10	7.60	7.05	6.50	5.95	5.45	4.90	4.35	3.45
194 - 198	11.05	8.55	8.30	7.75	7.25	6.70	6.15	5.60	5.10	4.55	3.85
198 - 202	11.25	8.75	8.50	7.95	7.40	6.90	6.35	5.80	5.25	4.70	4.20
202 - 206	11.95	9.45	9.20	8.65	8.15	7.60	7.05	6.50	6.00	5.45	4.90
206 - 210	12.30	9.80	9.55	9.00	8.45	7.90	7.40	6.85	6.30	5.75	5.25
210 - 214	12.65	10.15	9.90	9.35	8.80	8.25	7.75	7.20	6.65	6.10	5.55
214 - 218	13.00	10.50	10.25	9.70	9.15	8.60	8.10	7.55	7.00	6.45	5.90
218 - 222	13.35	10.85	10.60	10.05	9.50	8.95	8.40	7.90	7.35	6.80	6.25
222 - 226	13.70	11.20	10.90	10.40	9.85	9.30	8.75	8.25	7.70	7.15	6.60
226 - 230	14.05	11.55	11.25	10.75	10.20	9.65	9.10	8.60	8.05	7.50	6.95
230 - 234	14.40	11.90	11.60	11.10	10.55	10.00	9.45	8.95	8.40	7.85	7.30
234 - 238	14.75	12.25	11.95	11.45	10.90	10.35	9.80	9.30	8.75	8.20	7.65
238 - 242	15.10	12.60	12.30	11.80	11.25	10.70	10.15	9.65	9.10	8.55	8.00
242 - 246	15.45	12.95	12.65	12.15	11.60	11.05	10.50	10.00	9.45	8.90	8.35
246 - 250	15.80	13.30	13.00	12.50	11.95	11.40	10.85	10.35	9.80	9.25	8.70
250 - 254	16.15	13.65	13.35	12.85	12.30	11.75	11.20	10.70	10.15	9.60	9.05
254 - 258	16.50	14.00	13.70	13.20	12.65	12.10	11.55	11.05	10.50	9.95	9.40
258 - 262	16.85	14.35	14.05	13.55	13.00	12.45	11.90	11.40	10.85	10.30	9.75
262 - 266	17.20	14.70	14.40	13.90	13.35	12.80	12.25	11.75	11.20	10.65	10.10
266 - 270	17.55	15.05	14.75	14.25	13.70	13.15	12.60	12.10	11.55	11.00	10.45
270 - 274	17.90	15.40	15.10	14.60	14.05	13.50	12.95	12.45	11.90	11.35	10.80
274 - 278	18.25	15.75	15.50	14.95	14.40	13.85	13.35	12.80	12.25	11.70	11.15
278 - 282	18.60	16.10	15.85	15.30	14.75	14.20	13.70	13.15	12.60	12.05	11.55
282 - 286	18.95	16.45	16.20	15.65	15.15	14.60	14.05	13.50	13.00	12.45	11.90
286 - 290	19.35	16.85	16.55	16.05	15.50	14.95	14.40	13.90	13.35	12.80	12.25
290 - 294	19.70	17.20	16.95	16.40	15.85	15.30	14.80	14.25	13.70	13.15	12.65
294 - 298	20.05	17.55	17.30	16.75	16.25	15.70	15.15	14.60	14.05	13.55	13.00
298 - 302	20.45	17.95	17.65	17.15	16.60	16.05	15.50	15.00	14.45	13.90	13.35
302 - 306	21.15	18.65	18.40	17.85	17.30	16.75	16.20	15.70	15.15	14.60	14.05
306 - 310	21.80	19.30	19.00	18.50	17.95	17.40	16.85	16.35	15.80	15.25	14.70
310 - 314	22.15	19.65	19.40	18.85	18.30	17.80	17.25	16.70	16.15	15.65	15.10
314 - 318	22.50	20.05	19.75	19.20	18.70	18.15	17.60	17.05	16.55	16.00	15.45
318 - 322	22.90	20.40	20.10	19.60	19.05	18.50	17.95	17.45	16.90	16.35	15.80
322 - 326	23.25	20.75	20.50	19.95	19.40	18.85	18.35	17.80	17.25	16.70	16.20
326 - 330	23.60	21.10	20.85	20.30	19.80	19.25	18.70	18.15	17.65	17.10	16.55
330 - 334	24.00	21.50	21.20	20.70	20.15	19.60	19.05	18.55	18.00	17.45	16.90
334 - 338	24.35	21.85	21.60	21.05	20.50	19.95	19.45	18.90	18.35	17.80	17.30
338 - 342	24.70	22.20	21.95	21.40	20.90	20.35	19.80	19.25	18.75	18.20	17.65
342 - 346	25.10	22.60	22.30	21.80	21.25	20.70	20.15	19.65	19.10	18.55	18.00
346 - 350	25.50	22.95	22.70	22.15	21.60	21.05	20.55	20.00	19.45	18.90	18.40
350 - 354	25.95	23.30	23.05	22.50	21.95	21.45	20.90	20.35	19.80	19.30	18.75
354 - 358	26.35	23.70	23.40	22.90	22.35	21.80	21.25	20.75	20.20	19.65	19.10
358 - 362	26.80	24.05	23.80	23.25	22.70	22.15	21.65	21.10	20.55	20.00	19.50
362 - 366	27.25	24.40	24.15	23.60	23.05	22.55	22.00	21.45	20.90	20.40	19.85
366 - 370	27.70	24.80	24.50	24.00	23.45	22.90	22.35	21.85	21.30	20.75	20.20
370 - 374	28.10	25.15	24.90	24.35	23.80	23.25	22.75	22.20	21.65	21.10	20.60
374 - 378	28.55	25.55	25.25	24.70	24.15	23.65	23.10	22.55	22.00	21.50	20.95
378 - 382	29.00	26.00	25.70	25.05	24.55	24.00	23.45	22.90	22.40	21.85	21.30
382 - 386	29.45	26.45	26.10	25.45	24.90	24.35	23.85	23.30	22.75	22.20	21.70
386 - 390	29.90	26.90	26.55	25.90	25.25	24.75	24.20	23.65	23.10	22.60	22.05
390 - 394	30.30	27.30	27.00	26.35	25.70	25.10	24.55	24.00	23.50	22.95	22.40
394 - 398	30.75	27.75	27.45	26.80	26.15	25.50	24.95	24.40	23.85	23.30	22.75
398 - 402	31.20	28.20	27.90	27.25	26.60	25.95	25.30	24.75	24.20	23.70	23.15
402 - 406	31.65	28.65	28.30	27.65	27.05	26.40	25.75	25.10	24.60	24.05	23.50

Ontario provincial tax deductions

Effective January 1, 2023

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											
406 - 414	32.30	29.30	28.95	28.35	27.70	27.05	26.40	25.75	25.15	24.60	24.05
414 - 422	33.45	30.30	29.95	29.35	28.70	28.05	27.40	26.75	26.10	25.45	24.90
422 - 430	34.85	31.35	31.05	30.40	29.75	29.10	28.45	27.80	27.15	26.55	25.90
430 - 438	36.25	32.45	32.10	31.45	30.80	30.20	29.55	28.90	28.25	27.60	26.95
438 - 446	37.65	33.75	33.35	32.55	31.90	31.25	30.60	29.95	29.30	28.65	28.00
446 - 454	39.05	35.15	34.70	33.90	33.05	32.30	31.70	31.05	30.40	29.75	29.10
454 - 462	40.45	36.55	36.10	35.30	34.45	33.60	32.75	32.10	31.45	30.80	30.15
462 - 470	41.80	37.95	37.50	36.65	35.85	35.00	34.15	33.30	32.55	31.90	31.25
470 - 478	43.20	39.30	38.90	38.05	37.20	36.40	35.55	34.70	33.85	33.05	32.30
478 - 486	44.60	40.70	40.30	39.45	38.60	37.80	36.95	36.10	35.25	34.40	33.60
486 - 494	46.00	42.10	41.70	40.85	40.00	39.15	38.35	37.50	36.65	35.80	34.95
494 - 502	47.40	43.50	43.10	42.25	41.40	40.55	39.70	38.90	38.05	37.20	36.35
502 - 510	48.80	44.90	44.45	43.65	42.80	41.95	41.10	40.30	39.45	38.60	37.75
510 - 518	50.20	46.30	45.85	45.05	44.20	43.35	42.50	41.65	40.85	40.00	39.15
518 - 526	51.55	47.70	47.25	46.40	45.60	44.75	43.90	43.05	42.20	41.40	40.55
526 - 534	52.95	49.05	48.65	47.80	46.95	46.15	45.30	44.45	43.60	42.80	41.95
534 - 542	54.35	50.45	50.05	49.20	48.35	47.55	46.70	45.85	45.00	44.15	43.35
542 - 550	55.75	51.85	51.45	50.60	49.75	48.90	48.10	47.25	46.40	45.55	44.70
550 - 558	57.15	53.25	52.85	52.00	51.15	50.30	49.45	48.65	47.80	46.95	46.10
558 - 566	58.55	54.65	54.20	53.40	52.55	51.70	50.85	50.05	49.20	48.35	47.50
566 - 574	59.95	56.05	55.60	54.80	53.95	53.10	52.25	51.40	50.60	49.75	48.90
574 - 582	61.30	57.45	57.00	56.15	55.35	54.50	53.65	52.80	51.95	51.15	50.30
582 - 590	62.70	58.80	58.40	57.55	56.70	55.90	55.05	54.20	53.35	52.55	51.70
590 - 598	64.10	60.20	59.80	58.95	58.10	57.30	56.45	55.60	54.75	53.90	53.10
598 - 606	65.50	61.60	61.20	60.35	59.50	58.65	57.85	57.00	56.15	55.30	54.45
606 - 614	66.90	63.00	62.60	61.75	60.90	60.05	59.20	58.40	57.55	56.70	55.85
614 - 622	68.30	64.40	63.95	63.15	62.30	61.45	60.60	59.80	58.95	58.10	57.25
622 - 630	69.70	65.80	65.35	64.50	63.70	62.85	62.00	61.15	60.35	59.50	58.65
630 - 638	71.15	67.30	66.85	66.00	65.20	64.35	63.50	62.65	61.80	61.00	60.15
638 - 646	72.70	68.80	68.35	67.55	66.70	65.85	65.00	64.20	63.35	62.50	61.65
646 - 654	74.20	70.30	69.90	69.05	68.20	67.35	66.55	65.70	64.85	64.00	63.20
654 - 662	75.70	71.85	71.40	70.55	69.75	68.90	68.05	67.20	66.35	65.55	64.70
662 - 670	77.25	73.35	72.95	72.10	71.25	70.40	69.55	68.75	67.90	67.05	66.20
670 - 678	78.75	74.85	74.45	73.60	72.75	71.95	71.10	70.25	69.40	68.55	67.75
678 - 686	80.30	76.40	75.95	75.10	74.30	73.45	72.60	71.75	70.95	70.10	69.25
686 - 694	81.80	77.90	77.50	76.65	75.80	74.95	74.10	73.30	72.45	71.60	70.75
694 - 702	83.30	79.40	79.00	78.15	77.30	76.50	75.65	74.80	73.95	73.10	72.30
702 - 710	84.85	80.95	80.50	79.65	78.85	78.00	77.15	76.30	75.50	74.65	73.80
710 - 718	86.35	82.45	82.05	81.20	80.35	79.50	78.70	77.85	77.00	76.15	75.30
718 - 726	87.85	83.95	83.55	82.70	81.85	81.05	80.20	79.35	78.50	77.70	76.85
726 - 734	89.40	85.50	85.05	84.25	83.40	82.55	81.70	80.85	80.05	79.20	78.35
734 - 742	90.90	87.00	86.60	85.75	84.90	84.05	83.25	82.40	81.55	80.70	79.85
742 - 750	92.40	88.50	88.10	87.25	86.40	85.60	84.75	83.90	83.05	82.25	81.40
750 - 758	93.95	90.05	89.60	88.80	87.95	87.10	86.25	85.40	84.60	83.75	82.90
758 - 766	95.45	91.55	91.15	90.30	89.45	88.60	87.80	86.95	86.10	85.25	84.40
766 - 774	96.95	93.05	92.65	91.80	91.00	90.15	89.30	88.45	87.60	86.80	85.95
774 - 782	98.50	94.60	94.15	93.35	92.50	91.65	90.80	90.00	89.15	88.30	87.45
782 - 790	100.00	96.10	95.70	94.85	94.00	93.15	92.35	91.50	90.65	89.80	89.00
790 - 798	101.50	97.65	97.20	96.35	95.55	94.70	93.85	93.00	92.15	91.35	90.50
798 - 806	103.05	99.15	98.70	97.90	97.05	96.20	95.35	94.55	93.70	92.85	92.00
806 - 814	104.55	100.65	100.25	99.40	98.55	97.75	96.90	96.05	95.20	94.35	93.55
814 - 822	106.05	102.20	101.75	100.90	100.10	99.25	98.40	97.55	96.75	95.90	95.05
822 - 830	107.60	103.70	103.30	102.45	101.60	100.75	99.90	99.10	98.25	97.40	96.55
830 - 838	109.10	105.20	104.80	103.95	103.10	102.30	101.45	100.60	99.75	98.90	98.10
838 - 846	111.25	107.35	106.95	106.10	105.25	104.40	103.60	102.75	101.90	101.05	100.25