

**Quebec
Federal tax deductions**
Effective January 1, 2023
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
	74	*(1)	.00									
74	- 76	8.05	.20									
76	- 78	8.25	.45									
78	- 80	8.50	.65									
80	- 82	8.70	.90	.20								
82	- 84	8.95	1.10	.45								
84	- 86	9.20	1.35	.70								
86	- 88	9.40	1.60	.90								
88	- 90	9.65	1.80	1.15								
90	- 92	9.85	2.05	1.35								
92	- 94	10.10	2.25	1.60	.25							
94	- 96	10.35	2.50	1.85	.50							
96	- 98	10.55	2.75	2.05	.70							
98	- 100	10.80	2.95	2.30	.95							
100	- 102	11.00	3.20	2.50	1.15							
102	- 104	11.25	3.40	2.75	1.40	.05						
104	- 106	11.50	3.65	3.00	1.65	.30						
106	- 108	11.70	3.90	3.20	1.85	.50						
108	- 110	11.95	4.10	3.45	2.10	.75						
110	- 112	12.15	4.35	3.65	2.30	1.00						
112	- 114	12.40	4.60	3.90	2.55	1.20						
114	- 116	12.65	4.80	4.15	2.80	1.45	.10					
116	- 118	12.85	5.05	4.35	3.00	1.65	.30					
118	- 120	13.10	5.25	4.60	3.25	1.90	.55					
120	- 122	13.30	5.50	4.80	3.45	2.15	.80					
122	- 124	13.55	5.75	5.05	3.70	2.35	1.00					
124	- 126	13.80	5.95	5.30	3.95	2.60	1.25					
126	- 128	14.00	6.20	5.50	4.15	2.80	1.45	.10				
128	- 130	14.25	6.40	5.75	4.40	3.05	1.70	.35				
130	- 132	14.45	6.65	5.95	4.60	3.30	1.95	.60				
132	- 134	14.70	6.90	6.20	4.85	3.50	2.15	.80				
134	- 136	14.95	7.10	6.45	5.10	3.75	2.40	1.05				
136	- 138	15.15	7.35	6.65	5.30	3.95	2.60	1.25				
138	- 140	15.40	7.55	6.90	5.55	4.20	2.85	1.50	.15			
140	- 142	15.60	7.80	7.10	5.75	4.45	3.10	1.75	.40			
142	- 144	15.85	8.05	7.35	6.00	4.65	3.30	1.95	.60			
144	- 146	16.10	8.25	7.60	6.25	4.90	3.55	2.20	.85			
146	- 148	16.30	8.50	7.80	6.45	5.10	3.75	2.40	1.05			
148	- 150	16.55	8.70	8.05	6.70	5.35	4.00	2.65	1.30			
150	- 152	16.80	8.95	8.25	6.95	5.60	4.25	2.90	1.55	.20		
152	- 154	17.00	9.20	8.50	7.15	5.80	4.45	3.10	1.75	.40		
154	- 156	17.25	9.40	8.75	7.40	6.05	4.70	3.35	2.00	.65		
156	- 158	17.45	9.65	8.95	7.60	6.25	4.90	3.55	2.20	.90		
158	- 160	17.70	9.85	9.20	7.85	6.50	5.15	3.80	2.45	1.10		
160	- 162	17.95	10.10	9.40	8.10	6.75	5.40	4.05	2.70	1.35		
162	- 164	18.15	10.35	9.65	8.30	6.95	5.60	4.25	2.90	1.55	.20	
164	- 166	18.40	10.55	9.90	8.55	7.20	5.85	4.50	3.15	1.80	.45	
166	- 168	18.60	10.80	10.10	8.75	7.40	6.05	4.70	3.35	2.05	.70	
168	- 170	18.85	11.00	10.35	9.00	7.65	6.30	4.95	3.60	2.25	.90	
170	- 172	19.10	11.25	10.55	9.25	7.90	6.55	5.20	3.85	2.50	1.15	
172	- 174	19.30	11.50	10.80	9.45	8.10	6.75	5.40	4.05	2.70	1.35	
174	- 176	19.55	11.70	11.05	9.70	8.35	7.00	5.65	4.30	2.95	1.60	.25
176	- 178	19.75	11.95	11.25	9.90	8.55	7.20	5.85	4.50	3.20	1.85	.50
178	- 180	20.00	12.15	11.50	10.15	8.80	7.45	6.10	4.75	3.40	2.05	.70
180	- 182	20.25	12.40	11.70	10.40	9.05	7.70	6.35	5.00	3.65	2.30	.95

(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	20.55	12.75	12.05	10.70	9.35	8.05	6.70	5.35	4.00	2.65	1.30
186 - 190	21.05	13.20	12.55	11.20	9.85	8.50	7.15	5.80	4.45	3.10	1.75
190 - 194	21.50	13.65	13.00	11.65	10.30	8.95	7.60	6.25	4.90	3.55	2.20
194 - 198	21.95	14.10	13.45	12.10	10.75	9.40	8.05	6.70	5.35	4.00	2.65
198 - 202	22.40	14.60	13.90	12.55	11.20	9.85	8.50	7.15	5.80	4.45	3.15
202 - 206	22.85	15.05	14.35	13.00	11.65	10.35	9.00	7.65	6.30	4.95	3.60
206 - 210	23.35	15.50	14.85	13.50	12.15	10.80	9.45	8.10	6.75	5.40	4.05
210 - 214	23.80	15.95	15.30	13.95	12.60	11.25	9.90	8.55	7.20	5.85	4.50
214 - 218	24.25	16.45	15.75	14.40	13.05	11.70	10.35	9.00	7.65	6.30	4.95
218 - 222	24.70	16.90	16.20	14.85	13.50	12.15	10.80	9.45	8.10	6.80	5.45
222 - 226	25.15	17.35	16.65	15.30	14.00	12.65	11.30	9.95	8.60	7.25	5.90
226 - 230	25.80	17.95	17.30	15.95	14.60	13.25	11.90	10.55	9.20	7.85	6.50
230 - 234	26.45	18.60	17.95	16.60	15.25	13.90	12.55	11.20	9.85	8.50	7.15
234 - 238	27.10	19.25	18.60	17.25	15.90	14.55	13.20	11.85	10.50	9.15	7.80
238 - 242	27.70	19.90	19.20	17.85	16.50	15.20	13.85	12.50	11.15	9.80	8.45
242 - 246	28.35	20.55	19.85	18.50	17.15	15.80	14.45	13.10	11.75	10.45	9.10
246 - 250	29.00	21.20	20.50	19.15	17.80	16.45	15.10	13.75	12.40	11.05	9.70
250 - 254	29.65	21.80	21.15	19.80	18.45	17.10	15.75	14.40	13.05	11.70	10.35
254 - 258	30.30	22.45	21.80	20.45	19.10	17.75	16.40	15.05	13.70	12.35	11.00
258 - 262	30.95	23.10	22.45	21.10	19.75	18.40	17.05	15.70	14.35	13.00	11.65
262 - 266	31.60	23.75	23.10	21.75	20.40	19.05	17.70	16.35	15.00	13.65	12.30
266 - 270	32.25	24.40	23.75	22.40	21.05	19.70	18.35	17.00	15.65	14.30	12.95
270 - 274	32.90	25.05	24.40	23.05	21.70	20.35	19.00	17.65	16.30	14.95	13.60
274 - 278	33.55	25.70	25.05	23.70	22.35	21.00	19.65	18.30	16.95	15.60	14.25
278 - 282	34.20	26.35	25.70	24.35	23.00	21.65	20.30	18.95	17.60	16.25	14.90
282 - 286	34.90	27.05	26.40	25.05	23.70	22.35	21.00	19.65	18.30	16.95	15.60
286 - 290	35.55	27.75	27.05	25.70	24.35	23.00	21.65	20.30	18.95	17.60	16.25
290 - 294	36.25	28.40	27.75	26.40	25.05	23.70	22.35	21.00	19.65	18.30	16.95
294 - 298	36.95	29.10	28.40	27.10	25.75	24.40	23.05	21.70	20.35	19.00	17.65
298 - 302	37.60	29.80	29.10	27.75	26.40	25.05	23.70	22.35	21.00	19.65	18.30
302 - 306	38.30	30.45	29.80	28.45	27.10	25.75	24.40	23.05	21.70	20.35	19.00
306 - 310	38.95	31.15	30.45	29.10	27.75	26.45	25.10	23.75	22.40	21.05	19.70
310 - 314	39.65	31.85	31.15	29.80	28.45	27.10	25.75	24.40	23.05	21.70	20.35
314 - 318	40.35	32.50	31.85	30.50	29.15	27.80	26.45	25.10	23.75	22.40	21.05
318 - 322	41.00	33.20	32.50	31.15	29.80	28.45	27.10	25.80	24.45	23.10	21.75
322 - 326	41.70	33.85	33.20	31.85	30.50	29.15	27.80	26.45	25.10	23.75	22.40
326 - 330	42.40	34.55	33.90	32.55	31.20	29.85	28.50	27.15	25.80	24.45	23.10
330 - 334	43.05	35.25	34.55	33.20	31.85	30.50	29.15	27.80	26.45	25.15	23.80
334 - 338	43.75	35.90	35.25	33.90	32.55	31.20	29.85	28.50	27.15	25.80	24.45
338 - 342	44.45	36.60	35.95	34.60	33.25	31.90	30.55	29.20	27.85	26.50	25.15
342 - 346	45.10	37.30	36.60	35.25	33.90	32.55	31.20	29.85	28.50	27.15	25.85
346 - 350	45.80	37.95	37.30	35.95	34.60	33.25	31.90	30.55	29.20	27.85	26.50
350 - 354	46.50	38.65	37.95	36.65	35.30	33.95	32.60	31.25	29.90	28.55	27.20
354 - 358	47.15	39.35	38.65	37.30	35.95	34.60	33.25	31.90	30.55	29.20	27.85
358 - 362	47.85	40.00	39.35	38.00	36.65	35.30	33.95	32.60	31.25	29.90	28.55
362 - 366	48.50	40.70	40.00	38.65	37.30	36.00	34.65	33.30	31.95	30.60	29.25
366 - 370	49.20	41.40	40.70	39.35	38.00	36.65	35.30	33.95	32.60	31.25	29.90
370 - 374	49.90	42.05	41.40	40.05	38.70	37.35	36.00	34.65	33.30	31.95	30.60
374 - 378	50.55	42.75	42.05	40.70	39.35	38.00	36.70	35.35	34.00	32.65	31.30
378 - 382	51.25	43.40	42.75	41.40	40.05	38.70	37.35	36.00	34.65	33.30	31.95
382 - 386	51.95	44.10	43.45	42.10	40.75	39.40	38.05	36.70	35.35	34.00	32.65
386 - 390	52.60	44.80	44.10	42.75	41.40	40.05	38.75	37.40	36.05	34.70	33.35
390 - 394	53.30	45.50	44.80	43.45	42.10	40.75	39.40	38.05	36.70	35.35	34.00
394 - 398	54.00	46.15	45.50	44.15	42.80	41.45	40.10	38.75	37.40	36.05	34.70
398 - 402	54.65	46.85	46.15	44.80	43.50	42.15	40.80	39.45	38.10	36.75	35.40

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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	55.70	47.85	47.20	45.85	44.50	43.15	41.80	40.45	39.10	37.75	36.40
410 - 418	57.05	49.25	48.55	47.20	45.85	44.50	43.20	41.85	40.50	39.15	37.80
418 - 426	58.45	50.60	49.95	48.60	47.25	45.90	44.55	43.20	41.85	40.50	39.15
426 - 434	59.80	52.00	51.30	49.95	48.60	47.25	45.90	44.55	43.20	41.85	40.50
434 - 442	61.20	53.35	52.70	51.35	50.00	48.65	47.30	45.95	44.60	43.25	41.90
442 - 450	62.55	54.70	54.05	52.70	51.35	50.00	48.65	47.30	45.95	44.60	43.25
450 - 458	64.25	56.40	55.75	54.40	53.05	51.70	50.35	49.00	47.65	46.30	44.95
458 - 466	65.95	58.15	57.45	56.10	54.75	53.40	52.05	50.70	49.35	48.05	46.70
466 - 474	67.70	59.85	59.20	57.85	56.50	55.15	53.80	52.45	51.10	49.75	48.40
474 - 482	69.45	61.60	60.95	59.60	58.25	56.90	55.55	54.20	52.85	51.50	50.15
482 - 490	71.15	63.35	62.65	61.30	60.00	58.65	57.30	55.95	54.60	53.25	51.90
490 - 498	72.90	65.10	64.40	63.05	61.70	60.35	59.00	57.65	56.30	54.95	53.65
498 - 506	74.65	66.80	66.15	64.80	63.45	62.10	60.75	59.40	58.05	56.70	55.35
506 - 514	76.40	68.55	67.90	66.55	65.20	63.85	62.50	61.15	59.80	58.45	57.10
514 - 522	78.10	70.30	69.60	68.25	66.90	65.60	64.25	62.90	61.55	60.20	58.85
522 - 530	79.85	72.05	71.35	70.00	68.65	67.30	65.95	64.60	63.25	61.90	60.55
530 - 538	81.60	73.75	73.10	71.75	70.40	69.05	67.70	66.35	65.00	63.65	62.30
538 - 546	83.35	75.50	74.85	73.50	72.15	70.80	69.45	68.10	66.75	65.40	64.05
546 - 554	85.05	77.25	76.55	75.20	73.85	72.50	71.20	69.85	68.50	67.15	65.80
554 - 562	86.80	79.00	78.30	76.95	75.60	74.25	72.90	71.55	70.20	68.85	67.50
562 - 570	88.55	80.70	80.05	78.70	77.35	76.00	74.65	73.30	71.95	70.60	69.25
570 - 578	90.30	82.45	81.80	80.45	79.10	77.75	76.40	75.05	73.70	72.35	71.00
578 - 586	92.00	84.20	83.50	82.15	80.80	79.45	78.10	76.75	75.45	74.10	72.75
586 - 594	93.75	85.95	85.25	83.90	82.55	81.20	79.85	78.50	77.15	75.80	74.45
594 - 602	95.50	87.65	87.00	85.65	84.30	82.95	81.60	80.25	78.90	77.55	76.20
602 - 610	97.25	89.40	88.70	87.40	86.05	84.70	83.35	82.00	80.65	79.30	77.95
610 - 618	98.95	91.15	90.45	89.10	87.75	86.40	85.05	83.70	82.35	81.05	79.70
618 - 626	100.70	92.85	92.20	90.85	89.50	88.15	86.80	85.45	84.10	82.75	81.40
626 - 634	102.45	94.60	93.95	92.60	91.25	89.90	88.55	87.20	85.85	84.50	83.15
634 - 642	104.15	96.35	95.65	94.30	93.00	91.65	90.30	88.95	87.60	86.25	84.90
642 - 650	105.90	98.10	97.40	96.05	94.70	93.35	92.00	90.65	89.30	87.95	86.60
650 - 658	107.65	99.80	99.15	97.80	96.45	95.10	93.75	92.40	91.05	89.70	88.35
658 - 666	109.40	101.55	100.90	99.55	98.20	96.85	95.50	94.15	92.80	91.45	90.10
666 - 674	111.10	103.30	102.60	101.25	99.90	98.60	97.25	95.90	94.55	93.20	91.85
674 - 682	112.85	105.05	104.35	103.00	101.65	100.30	98.95	97.60	96.25	94.90	93.55
682 - 690	114.60	106.75	106.10	104.75	103.40	102.05	100.70	99.35	98.00	96.65	95.30
690 - 698	116.40	108.55	107.90	106.55	105.20	103.85	102.50	101.15	99.80	98.45	97.10
698 - 706	118.30	110.50	109.80	108.45	107.10	105.75	104.45	103.10	101.75	100.40	99.05
706 - 714	120.25	112.45	111.75	110.40	109.05	107.70	106.35	105.00	103.65	102.30	100.95
714 - 722	122.20	114.35	113.70	112.35	111.00	109.65	108.30	106.95	105.60	104.25	102.90
722 - 730	124.15	116.30	115.65	114.30	112.95	111.60	110.25	108.90	107.55	106.20	104.85
730 - 738	126.05	118.25	117.55	116.20	114.85	113.50	112.20	110.85	109.50	108.15	106.80
738 - 746	128.00	120.20	119.50	118.15	116.80	115.45	114.10	112.75	111.40	110.05	108.70
746 - 754	129.95	122.10	121.45	120.10	118.75	117.40	116.05	114.70	113.35	112.00	110.65
754 - 762	131.90	124.05	123.40	122.05	120.70	119.35	118.00	116.65	115.30	113.95	112.60
762 - 770	133.80	126.00	125.30	123.95	122.60	121.25	119.90	118.60	117.25	115.90	114.55
770 - 778	135.75	127.95	127.25	125.90	124.55	123.20	121.85	120.50	119.15	117.80	116.45
778 - 786	137.70	129.85	129.20	127.85	126.50	125.15	123.80	122.45	121.10	119.75	118.40
786 - 794	139.65	131.80	131.15	129.80	128.45	127.10	125.75	124.40	123.05	121.70	120.35
794 - 802	141.55	133.75	133.05	131.70	130.35	129.00	127.65	126.30	125.00	123.65	122.30
802 - 810	143.50	135.70	135.00	133.65	132.30	130.95	129.60	128.25	126.90	125.55	124.20
810 - 818	145.45	137.60	136.95	135.60	134.25	132.90	131.55	130.20	128.85	127.50	126.15
818 - 826	147.40	139.55	138.90	137.55	136.20	134.85	133.50	132.15	130.80	129.45	128.10
826 - 834	149.30	141.50	140.80	139.45	138.10	136.75	135.40	134.05	132.75	131.40	130.05
834 - 842	151.25	143.40	142.75	141.40	140.05	138.70	137.35	136.00	134.65	133.30	131.95