

Federal tax deductions

Effective January 1, 2024

(13 pay periods a year)

Also look up the tax deductions in the provincial table

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
	1410	* (1)	.00									
1410	- 1418	181.85	.65									
1418	- 1426	182.95	1.75									
1426	- 1434	184.05	2.85									
1434	- 1442	185.20	3.95									
1442	- 1450	186.30	5.10									
1450	- 1458	187.40	6.20									
1458	- 1466	188.50	7.30									
1466	- 1474	189.60	8.40									
1474	- 1482	190.75	9.50									
1482	- 1490	191.85	10.60									
1490	- 1498	192.95	11.75									
1498	- 1506	194.05	12.85									
1506	- 1514	195.15	13.95									
1514	- 1522	196.25	15.05									
1522	- 1530	197.40	16.15	.55								
1530	- 1538	198.50	17.30	1.65								
1538	- 1546	199.60	18.40	2.80								
1546	- 1554	200.70	19.50	3.90								
1554	- 1562	201.80	20.60	5.00								
1562	- 1570	202.90	21.70	6.10								
1570	- 1578	204.05	22.80	7.20								
1578	- 1586	205.15	23.95	8.30								
1586	- 1594	206.25	25.05	9.45								
1594	- 1602	207.35	26.15	10.55								
1602	- 1610	208.45	27.25	11.65								
1610	- 1618	209.60	28.35	12.75								
1618	- 1626	210.70	29.45	13.85								
1626	- 1634	211.80	30.60	15.00								
1634	- 1642	212.90	31.70	16.10								
1642	- 1650	214.00	32.80	17.20								
1650	- 1658	215.10	33.90	18.30								
1658	- 1666	216.25	35.00	19.40								
1666	- 1674	217.35	36.15	20.50								
1674	- 1682	218.45	37.25	21.65								
1682	- 1690	219.55	38.35	22.75								
1690	- 1698	220.65	39.45	23.85								
1698	- 1706	221.80	40.55	24.95								
1706	- 1714	222.90	41.65	26.05								
1714	- 1722	224.00	42.80	27.20								
1722	- 1730	225.10	43.90	28.30								
1730	- 1738	226.20	45.00	29.40								
1738	- 1746	227.30	46.10	30.50								
1746	- 1754	228.45	47.20	31.60	.40							
1754	- 1762	229.55	48.35	32.70	1.50							
1762	- 1770	230.65	49.45	33.85	2.60							
1770	- 1778	231.75	50.55	34.95	3.75							
1778	- 1786	232.85	51.65	36.05	4.85							
1786	- 1794	233.95	52.75	37.15	5.95							
1794	- 1802	235.10	53.85	38.25	7.05							
1802	- 1810	236.20	55.00	39.35	8.15							
1810	- 1818	237.30	56.10	40.50	9.25							
1818	- 1826	238.40	57.20	41.60	10.40							
1826	- 1834	239.50	58.30	42.70	11.50							
1834	- 1842	240.65	59.40	43.80	12.60							

(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.

Federal tax deductions

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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											
1842 - 1858	242.30	61.10	45.45	14.25							
1858 - 1874	244.50	63.30	47.70	16.50							
1874 - 1890	246.75	65.50	49.90	18.70							
1890 - 1906	248.95	67.75	52.10	20.90							
1906 - 1922	251.15	69.95	54.35	23.15							
1922 - 1938	253.40	72.15	56.55	25.35							
1938 - 1954	255.60	74.40	58.80	27.55							
1954 - 1970	257.80	76.60	61.00	29.80							
1970 - 1986	260.05	78.80	63.20	32.00	.80						
1986 - 2002	262.25	81.05	65.45	34.20	3.00						
2002 - 2018	264.45	83.25	67.65	36.45	5.25						
2018 - 2034	266.70	85.45	69.85	38.65	7.45						
2034 - 2050	268.90	87.70	72.10	40.85	9.65						
2050 - 2066	271.10	89.90	74.30	43.10	11.90						
2066 - 2082	273.35	92.15	76.50	45.30	14.10						
2082 - 2098	275.55	94.35	78.75	47.55	16.30						
2098 - 2114	277.75	96.55	80.95	49.75	18.55						
2114 - 2130	280.00	98.80	83.15	51.95	20.75						
2130 - 2146	282.20	101.00	85.40	54.20	22.95						
2146 - 2162	284.45	103.20	87.60	56.40	25.20						
2162 - 2178	286.65	105.45	89.85	58.60	27.40						
2178 - 2194	288.85	107.65	92.05	60.85	29.60						
2194 - 2210	291.10	109.85	94.25	63.05	31.85	.65					
2210 - 2226	293.30	112.10	96.50	65.25	34.05	2.85					
2226 - 2242	295.50	114.30	98.70	67.50	36.25	5.05					
2242 - 2258	297.75	116.50	100.90	69.70	38.50	7.30					
2258 - 2274	299.95	118.75	103.15	71.90	40.70	9.50					
2274 - 2290	302.15	120.95	105.35	74.15	42.95	11.70					
2290 - 2306	304.40	123.15	107.55	76.35	45.15	13.95					
2306 - 2322	306.60	125.40	109.80	78.60	47.35	16.15					
2322 - 2338	308.80	127.60	112.00	80.80	49.60	18.35					
2338 - 2354	311.05	129.85	114.20	83.00	51.80	20.60					
2354 - 2370	313.25	132.05	116.45	85.25	54.00	22.80					
2370 - 2386	315.50	134.25	118.65	87.45	56.25	25.00					
2386 - 2402	317.70	136.50	120.90	89.65	58.45	27.25					
2402 - 2418	319.90	138.70	123.10	91.90	60.65	29.45					
2418 - 2434	322.15	140.90	125.30	94.10	62.90	31.70	.45				
2434 - 2450	324.35	143.15	127.55	96.30	65.10	33.90	2.70				
2450 - 2466	326.55	145.35	129.75	98.55	67.30	36.10	4.90				
2466 - 2482	328.80	147.55	131.95	100.75	69.55	38.35	7.10				
2482 - 2498	331.00	149.80	134.20	102.95	71.75	40.55	9.35				
2498 - 2514	333.20	152.00	136.40	105.20	74.00	42.75	11.55				
2514 - 2530	335.45	154.20	138.60	107.40	76.20	45.00	13.75				
2530 - 2546	337.65	156.45	140.85	109.60	78.40	47.20	16.00				
2546 - 2562	339.85	158.65	143.05	111.85	80.65	49.40	18.20				
2562 - 2578	342.10	160.90	145.25	114.05	82.85	51.65	20.40				
2578 - 2594	344.30	163.10	147.50	116.30	85.05	53.85	22.65				
2594 - 2610	346.50	165.30	149.70	118.50	87.30	56.05	24.85				
2610 - 2626	348.75	167.55	151.90	120.70	89.50	58.30	27.10				
2626 - 2642	350.95	169.75	154.15	122.95	91.70	60.50	29.30				
2642 - 2658	353.20	171.95	156.35	125.15	93.95	62.75	31.50	.30			
2658 - 2674	355.40	174.20	158.60	127.35	96.15	64.95	33.75	2.50			
2674 - 2690	357.60	176.40	160.80	129.60	98.35	67.15	35.95	4.75			
2690 - 2706	359.85	178.60	163.00	131.80	100.60	69.40	38.15	6.95			
2706 - 2722	362.05	180.85	165.25	134.00	102.80	71.60	40.40	9.15			

British Columbia provincial tax deductions

Effective January 1, 2024

(13 pay periods a year)

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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
	1913	*(1)	.00									
1913	- 1921	49.40	.40									
1921	- 1929	50.05	1.05									
1929	- 1937	50.70	1.70									
1937	- 1945	51.35	2.40									
1945	- 1953	52.00	3.05									
1953	- 1961	52.65	3.70									
1961	- 1969	53.30	4.35									
1969	- 1977	53.95	5.00									
1977	- 1985	54.60	5.65	.15								
1985	- 1993	55.30	6.30	.80								
1993	- 2001	55.95	6.95	1.45								
2001	- 2009	56.60	7.65	2.10								
2009	- 2017	57.25	8.30	2.75								
2017	- 2025	57.90	8.95	3.45								
2025	- 2033	58.55	9.60	4.10								
2033	- 2041	59.20	10.25	4.75								
2041	- 2049	59.85	10.90	5.40								
2049	- 2057	60.55	11.55	6.05								
2057	- 2065	61.20	12.20	6.70								
2065	- 2073	61.85	12.85	7.35								
2073	- 2081	62.50	13.55	8.00								
2081	- 2089	63.15	14.20	8.70								
2089	- 2097	63.80	14.85	9.35								
2097	- 2105	64.45	15.50	10.00								
2105	- 2113	65.10	16.15	10.65								
2113	- 2121	65.80	16.80	11.30	.30							
2121	- 2129	66.45	17.45	11.95	.95							
2129	- 2137	67.10	18.10	12.60	1.60							
2137	- 2145	67.75	18.80	13.25	2.25							
2145	- 2153	68.40	19.45	13.95	2.90							
2153	- 2161	69.05	20.10	14.60	3.55							
2161	- 2169	69.70	20.75	15.25	4.20							
2169	- 2177	70.35	21.40	15.90	4.85							
2177	- 2185	71.00	22.05	16.55	5.55							
2185	- 2193	71.70	22.70	17.20	6.20							
2193	- 2201	72.35	23.35	17.85	6.85							
2201	- 2209	73.00	24.05	18.50	7.50							
2209	- 2217	73.65	24.70	19.15	8.15							
2217	- 2225	74.30	25.35	19.85	8.80							
2225	- 2233	74.95	26.00	20.50	9.45							
2233	- 2241	75.60	26.65	21.15	10.10							
2241	- 2249	76.25	27.30	21.80	10.80							
2249	- 2257	76.95	27.95	22.45	11.45	.40						
2257	- 2265	77.60	28.60	23.10	12.10	1.05						
2265	- 2273	78.25	29.25	23.75	12.75	1.75						
2273	- 2281	78.90	29.95	24.40	13.40	2.40						
2281	- 2289	79.55	30.60	25.10	14.05	3.05						
2289	- 2297	80.20	31.25	25.75	14.70	3.70						
2297	- 2305	80.85	31.90	26.40	15.35	4.35						
2305	- 2313	81.50	32.55	27.05	16.05	5.00						
2313	- 2321	82.20	33.20	27.70	16.70	5.65						
2321	- 2329	82.85	33.85	28.35	17.35	6.30						
2329	- 2337	83.50	34.50	29.00	18.00	7.00						
2337	- 2345	84.15	35.20	29.65	18.65	7.65						

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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											
2345 - 2361	85.15	36.15	30.65	19.65	8.60						
2361 - 2377	86.45	37.45	31.95	20.95	9.95						
2377 - 2393	87.75	38.80	33.30	22.25	11.25	.20					
2393 - 2409	89.05	40.10	34.60	23.55	12.55	1.55					
2409 - 2425	90.40	41.40	35.90	24.90	13.85	2.85					
2425 - 2441	91.70	42.70	37.20	26.20	15.20	4.15					
2441 - 2457	93.00	44.05	38.55	27.50	16.50	5.45					
2457 - 2473	94.30	45.35	39.85	28.80	17.80	6.80					
2473 - 2489	95.60	46.65	41.15	30.15	19.10	8.10					
2489 - 2505	96.95	47.95	42.45	31.45	20.40	9.40					
2505 - 2521	98.25	49.30	43.75	32.75	21.75	10.70					
2521 - 2537	99.55	50.60	45.10	34.05	23.05	12.05	1.00				
2537 - 2553	100.85	51.90	46.40	35.40	24.35	13.35	2.30				
2553 - 2569	102.20	53.20	47.70	36.70	25.65	14.65	3.65				
2569 - 2585	103.50	54.55	49.00	38.00	27.00	15.95	4.95				
2585 - 2601	104.80	55.85	50.35	39.30	28.30	17.30	6.25				
2601 - 2617	106.10	57.15	51.65	40.65	29.60	18.60	7.55				
2617 - 2633	107.45	58.45	52.95	41.95	30.90	19.90	8.90				
2633 - 2649	108.75	59.80	54.25	43.25	32.25	21.20	10.20				
2649 - 2665	110.05	61.10	55.60	44.55	33.55	22.55	11.50	.50			
2665 - 2681	111.35	62.40	56.90	45.90	34.85	23.85	12.80	1.80			
2681 - 2697	112.70	63.70	58.20	47.20	36.15	25.15	14.15	3.10			
2697 - 2713	114.00	65.05	59.50	48.50	37.50	26.45	15.45	4.40			
2713 - 2729	115.30	66.35	60.85	49.80	38.80	27.75	16.75	5.75			
2729 - 2745	116.60	67.65	62.15	51.10	40.10	29.10	18.05	7.05			
2745 - 2761	117.95	68.95	63.45	52.45	41.40	30.40	19.40	8.35			
2761 - 2777	119.25	70.30	64.75	53.75	42.75	31.70	20.70	9.65			
2777 - 2793	120.55	71.60	66.10	55.05	44.05	33.00	22.00	11.00			
2793 - 2809	121.85	72.90	67.40	56.35	45.35	34.35	23.30	12.30	1.30		
2809 - 2825	123.20	74.20	68.70	57.70	46.65	35.65	24.65	13.60	2.60		
2825 - 2841	124.50	75.50	70.00	59.00	48.00	36.95	25.95	14.90	3.90		
2841 - 2857	125.80	76.85	71.35	60.30	49.30	38.25	27.25	16.25	5.20		
2857 - 2873	127.10	78.15	72.65	61.60	50.60	39.60	28.55	17.55	6.50		
2873 - 2889	128.45	79.45	73.95	62.95	51.90	40.90	29.85	18.85	7.85		
2889 - 2905	129.75	80.75	75.25	64.25	53.20	42.20	31.20	20.15	9.15		
2905 - 2921	131.05	82.10	76.60	65.55	54.55	43.50	32.50	21.50	10.45		
2921 - 2937	132.35	83.40	77.90	66.85	55.85	44.85	33.80	22.80	11.75	.75	
2937 - 2953	133.65	84.70	79.20	68.20	57.15	46.15	35.10	24.10	13.10	2.05	
2953 - 2969	135.00	86.00	80.50	69.50	58.45	47.45	36.45	25.40	14.40	3.40	
2969 - 2985	136.30	87.35	81.80	70.80	59.80	48.75	37.75	26.75	15.70	4.70	
2985 - 3001	137.60	88.65	83.15	72.10	61.10	50.10	39.05	28.05	17.00	6.00	
3001 - 3017	138.90	89.95	84.45	73.45	62.40	51.40	40.35	29.35	18.35	7.30	
3017 - 3033	140.25	91.25	85.75	74.75	63.70	52.70	41.70	30.65	19.65	8.65	
3033 - 3049	141.55	92.60	87.05	76.05	65.05	54.00	43.00	32.00	20.95	9.95	
3049 - 3065	142.85	93.90	88.40	77.35	66.35	55.35	44.30	33.30	22.25	11.25	.25
3065 - 3081	144.15	95.20	89.70	78.70	67.65	56.65	45.60	34.60	23.60	12.55	1.55
3081 - 3097	145.25	96.30	90.75	79.75	68.75	57.70	46.70	35.65	24.65	13.65	2.60
3097 - 3113	146.00	97.00	91.50	80.50	69.50	58.45	47.45	36.40	25.40	14.40	3.35
3113 - 3129	146.75	97.75	92.25	81.25	70.25	59.20	48.20	37.15	26.15	15.15	4.10
3129 - 3145	147.50	98.50	93.00	82.00	70.95	59.95	48.95	37.90	26.90	15.90	4.85
3145 - 3161	148.25	99.25	93.75	82.75	71.70	60.70	49.70	38.65	27.65	16.65	5.60
3161 - 3177	149.00	100.00	94.50	83.50	72.45	61.45	50.45	39.40	28.40	17.35	6.35
3177 - 3193	149.75	100.75	95.25	84.25	73.20	62.20	51.20	40.15	29.15	18.10	7.10
3193 - 3209	150.50	101.50	96.00	85.00	73.95	62.95	51.95	40.90	29.90	18.85	7.85
3209 - 3225	151.25	102.25	96.75	85.75	74.70	63.70	52.70	41.65	30.65	19.60	8.60

