

**Outside Canada  
Federal tax deductions  
Effective January 1, 2024  
(10 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
	1833	* (1)	.00									
1833	- 1843	349.85	1.20									
1843	- 1853	351.90	3.25									
1853	- 1863	353.95	5.30									
1863	- 1873	356.00	7.35									
1873	- 1883	358.05	9.40									
1883	- 1893	360.10	11.45									
1893	- 1903	362.15	13.50									
1903	- 1913	364.20	15.55									
1913	- 1923	366.25	17.60									
1923	- 1933	368.30	19.65									
1933	- 1943	370.35	21.70									
1943	- 1953	372.40	23.75									
1953	- 1963	374.45	25.80									
1963	- 1973	376.50	27.85									
1973	- 1983	378.55	29.90									
1983	- 1993	380.60	31.95	1.95								
1993	- 2003	382.65	34.00	4.00								
2003	- 2013	384.70	36.05	6.05								
2013	- 2023	386.80	38.15	8.10								
2023	- 2033	388.85	40.20	10.15								
2033	- 2043	390.90	42.25	12.20								
2043	- 2053	392.95	44.30	14.25								
2053	- 2063	395.00	46.35	16.30								
2063	- 2073	397.05	48.40	18.35								
2073	- 2083	399.10	50.45	20.40								
2083	- 2093	401.15	52.50	22.45								
2093	- 2103	403.20	54.55	24.50								
2103	- 2113	405.25	56.60	26.55								
2113	- 2123	407.30	58.65	28.60								
2123	- 2133	409.35	60.70	30.65								
2133	- 2143	411.40	62.75	32.70								
2143	- 2153	413.45	64.80	34.75								
2153	- 2163	415.50	66.85	36.80								
2163	- 2173	417.55	68.90	38.85								
2173	- 2183	419.60	70.95	40.90								
2183	- 2193	421.65	73.00	42.95								
2193	- 2203	423.70	75.05	45.05								
2203	- 2213	425.75	77.10	47.05								
2213	- 2223	427.80	79.15	49.15								
2223	- 2233	429.85	81.20	51.20								
2233	- 2243	431.90	83.25	53.25								
2243	- 2253	433.95	85.30	55.30								
2253	- 2263	436.00	87.35	57.35								
2263	- 2273	438.05	89.40	59.40								
2273	- 2283	440.10	91.45	61.45	1.40							
2283	- 2293	442.15	93.50	63.50	3.45							
2293	- 2303	444.20	95.55	65.55	5.50							
2303	- 2313	446.25	97.60	67.60	7.55							
2313	- 2323	448.30	99.65	69.65	9.60							
2323	- 2333	450.35	101.70	71.70	11.65							
2333	- 2343	452.40	103.75	73.75	13.70							
2343	- 2353	454.45	105.80	75.80	15.75							
2353	- 2363	456.55	107.85	77.85	17.80							
2363	- 2373	458.60	109.90	79.90	19.85							

(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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2373 - 2393	461.65	113.00	83.00	22.95							
2393 - 2413	465.75	117.10	87.10	27.05							
2413 - 2433	469.85	121.20	91.20	31.15							
2433 - 2453	473.95	125.30	95.30	35.25							
2453 - 2473	478.05	129.40	99.40	39.35							
2473 - 2493	482.15	133.50	103.50	43.45							
2493 - 2513	486.25	137.60	107.60	47.55							
2513 - 2533	490.35	141.70	111.70	51.65							
2533 - 2553	494.50	145.80	115.80	55.75							
2553 - 2573	498.60	149.95	119.90	59.85							
2573 - 2593	502.70	154.05	124.00	63.95	3.90						
2593 - 2613	506.80	158.15	128.10	68.05	8.00						
2613 - 2633	510.90	162.25	132.20	72.15	12.10						
2633 - 2653	515.00	166.35	136.30	76.25	16.20						
2653 - 2673	519.10	170.45	140.40	80.35	20.30						
2673 - 2693	523.20	174.55	144.50	84.45	24.40						
2693 - 2713	527.30	178.65	148.60	88.55	28.50						
2713 - 2733	531.40	182.75	152.70	92.65	32.60						
2733 - 2753	535.50	186.85	156.85	96.80	36.75						
2753 - 2773	539.60	190.95	160.95	100.90	40.85						
2773 - 2793	543.70	195.05	165.05	105.00	44.95						
2793 - 2813	547.80	199.15	169.15	109.10	49.05						
2813 - 2833	551.90	203.25	173.25	113.20	53.15						
2833 - 2853	556.00	207.35	177.35	117.30	57.25						
2853 - 2873	560.10	211.45	181.45	121.40	61.35	1.30					
2873 - 2893	564.20	215.55	185.55	125.50	65.45	5.40					
2893 - 2913	568.35	219.70	189.65	129.60	69.55	9.50					
2913 - 2933	572.45	223.80	193.75	133.70	73.65	13.60					
2933 - 2953	576.55	227.90	197.85	137.80	77.75	17.70					
2953 - 2973	580.65	232.00	201.95	141.90	81.85	21.80					
2973 - 2993	584.75	236.10	206.05	146.00	85.95	25.90					
2993 - 3013	588.85	240.20	210.15	150.10	90.05	30.00					
3013 - 3033	592.95	244.30	214.25	154.20	94.15	34.10					
3033 - 3053	597.05	248.40	218.35	158.30	98.25	38.20					
3053 - 3073	601.15	252.50	222.45	162.40	102.35	42.30					
3073 - 3093	605.25	256.60	226.60	166.50	106.45	46.40					
3093 - 3113	609.35	260.70	230.70	170.65	110.60	50.55					
3113 - 3133	613.45	264.80	234.80	174.75	114.70	54.65					
3133 - 3153	617.55	268.90	238.90	178.85	118.80	58.75					
3153 - 3173	621.65	273.00	243.00	182.95	122.90	62.85	2.80				
3173 - 3193	625.75	277.10	247.10	187.05	127.00	66.95	6.90				
3193 - 3213	629.85	281.20	251.20	191.15	131.10	71.05	11.00				
3213 - 3233	633.95	285.30	255.30	195.25	135.20	75.15	15.10				
3233 - 3253	638.10	289.40	259.40	199.35	139.30	79.25	19.20				
3253 - 3273	642.20	293.55	263.50	203.45	143.40	83.35	23.30				
3273 - 3293	646.30	297.65	267.60	207.55	147.50	87.45	27.40				
3293 - 3313	650.40	301.75	271.70	211.65	151.60	91.55	31.50				
3313 - 3333	654.50	305.85	275.80	215.75	155.70	95.65	35.60				
3333 - 3353	658.60	309.95	279.90	219.85	159.80	99.75	39.70				
3353 - 3373	662.70	314.05	284.00	223.95	163.90	103.85	43.80				
3373 - 3393	666.80	318.15	288.10	228.05	168.00	107.95	47.90				
3393 - 3413	670.90	322.25	292.20	232.15	172.10	112.05	52.00				
3413 - 3433	675.00	326.35	296.30	236.25	176.20	116.15	56.10				
3433 - 3453	679.10	330.45	300.45	240.40	180.35	120.25	60.20	.15			
3453 - 3473	683.20	334.55	304.55	244.50	184.45	124.40	64.35	4.30			

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3473 - 3515	689.55	340.90	310.90	250.85	190.80	130.75	70.70	10.65			
3515 - 3557	698.20	349.55	319.50	259.45	199.40	139.35	79.30	19.25			
3557 - 3599	706.80	358.15	328.10	268.05	208.00	147.95	87.90	27.85			
3599 - 3641	715.40	366.75	336.75	276.70	216.65	156.60	96.55	36.50			
3641 - 3683	724.05	375.40	345.35	285.30	225.25	165.20	105.15	45.10			
3683 - 3725	732.65	384.00	353.95	293.90	233.85	173.80	113.75	53.70			
3725 - 3767	741.25	392.60	362.60	302.55	242.50	182.45	122.40	62.35	2.30		
3767 - 3809	749.90	401.25	371.20	311.15	251.10	191.05	131.00	70.95	10.90		
3809 - 3851	758.50	409.85	379.80	319.75	259.70	199.65	139.60	79.55	19.50		
3851 - 3893	767.10	418.45	388.45	328.40	268.35	208.30	148.25	88.20	28.15		
3893 - 3935	775.75	427.10	397.05	337.00	276.95	216.90	156.85	96.80	36.75		
3935 - 3977	784.35	435.70	405.65	345.60	285.55	225.50	165.45	105.40	45.35		
3977 - 4019	792.95	444.30	414.30	354.25	294.20	234.15	174.10	114.05	54.00		
4019 - 4061	801.55	452.90	422.90	362.85	302.80	242.75	182.70	122.65	62.60	2.55	
4061 - 4103	810.20	461.55	431.50	371.45	311.40	251.35	191.30	131.25	71.20	11.15	
4103 - 4145	818.80	470.15	440.15	380.10	320.05	260.00	199.90	139.85	79.80	19.75	
4145 - 4187	827.40	478.75	448.75	388.70	328.65	268.60	208.55	148.50	88.45	28.40	
4187 - 4229	836.05	487.40	457.35	397.30	337.25	277.20	217.15	157.10	97.05	37.00	
4229 - 4271	844.65	496.00	466.00	405.95	345.90	285.80	225.75	165.70	105.65	45.60	
4271 - 4313	853.25	504.60	474.60	414.55	354.50	294.45	234.40	174.35	114.30	54.25	
4313 - 4355	861.90	513.25	483.20	423.15	363.10	303.05	243.00	182.95	122.90	62.85	2.80
4355 - 4397	870.50	521.85	491.85	431.75	371.70	311.65	251.60	191.55	131.50	71.45	11.40
4397 - 4439	879.10	530.45	500.45	440.40	380.35	320.30	260.25	200.20	140.15	80.10	20.05
4439 - 4481	887.75	539.10	509.05	449.00	388.95	328.90	268.85	208.80	148.75	88.70	28.65
4481 - 4523	896.35	547.70	517.65	457.60	397.55	337.50	277.45	217.40	157.35	97.30	37.25
4523 - 4565	904.95	556.30	526.30	466.25	406.20	346.15	286.10	226.05	166.00	105.95	45.90
4565 - 4607	913.60	564.95	534.90	474.85	414.80	354.75	294.70	234.65	174.60	114.55	54.50
4607 - 4649	922.20	573.55	543.50	483.45	423.40	363.35	303.30	243.25	183.20	123.15	63.10
4649 - 4691	930.80	582.15	552.15	492.10	432.05	372.00	311.95	251.90	191.85	131.80	71.75
4691 - 4733	939.45	590.80	560.75	500.70	440.65	380.60	320.55	260.50	200.45	140.40	80.35
4733 - 4775	948.05	599.40	569.35	509.30	449.25	389.20	329.15	269.10	209.05	149.00	88.95
4775 - 4817	956.65	608.00	578.00	517.95	457.90	397.85	337.80	277.75	217.70	157.65	97.60
4817 - 4859	965.30	616.65	586.60	526.55	466.50	406.45	346.40	286.35	226.30	166.25	106.20
4859 - 4901	973.90	625.25	595.20	535.15	475.10	415.05	355.00	294.95	234.90	174.85	114.80
4901 - 4943	982.50	633.85	603.85	543.80	483.75	423.70	363.65	303.60	243.55	183.50	123.45
4943 - 4985	991.15	642.50	612.45	552.40	492.35	432.30	372.25	312.20	252.15	192.10	132.05
4985 - 5027	999.75	651.10	621.05	561.00	500.95	440.90	380.85	320.80	260.75	200.70	140.65
5027 - 5069	1008.35	659.70	629.70	569.65	509.60	449.55	389.50	329.40	269.35	209.30	149.25
5069 - 5111	1016.95	668.30	638.30	578.25	518.20	458.15	398.10	338.05	278.00	217.95	157.90
5111 - 5153	1025.60	676.95	646.90	586.85	526.80	466.75	406.70	346.65	286.60	226.55	166.50
5153 - 5195	1034.20	685.55	655.55	595.50	535.45	475.40	415.35	355.25	295.20	235.15	175.10
5195 - 5237	1042.80	694.15	664.15	604.10	544.05	484.00	423.95	363.90	303.85	243.80	183.75
5237 - 5279	1051.45	702.80	672.75	612.70	552.65	492.60	432.55	372.50	312.45	252.40	192.35
5279 - 5321	1060.05	711.40	681.40	621.35	561.25	501.20	441.15	381.10	321.05	261.00	200.95
5321 - 5363	1068.65	720.00	690.00	629.95	569.90	509.85	449.80	389.75	329.70	269.65	209.60
5363 - 5405	1077.30	728.65	698.60	638.55	578.50	518.45	458.40	398.35	338.30	278.25	218.20
5405 - 5447	1085.90	737.25	707.25	647.15	587.10	527.05	467.00	406.95	346.90	286.85	226.80
5447 - 5489	1094.50	745.85	715.85	655.80	595.75	535.70	475.65	415.60	355.55	295.50	235.45
5489 - 5531	1103.15	754.50	724.45	664.40	604.35	544.30	484.25	424.20	364.15	304.10	244.05
5531 - 5573	1111.75	763.10	733.05	673.00	612.95	552.90	492.85	432.80	372.75	312.70	252.65
5573 - 5615	1120.35	771.70	741.70	681.65	621.60	561.55	501.50	441.45	381.40	321.35	261.30
5615 - 5657	1129.00	780.35	750.30	690.25	630.20	570.15	510.10	450.05	390.00	329.95	269.90
5657 - 5699	1140.65	792.00	761.95	701.90	641.85	581.80	521.75	461.70	401.65	341.60	281.55
5699 - 5741	1152.65	804.00	773.95	713.90	653.85	593.80	533.75	473.70	413.65	353.60	293.55
5741 - 5783	1164.65	816.00	785.95	725.90	665.85	605.80	545.75	485.70	425.65	365.60	305.55







