

Outside Canada
Federal tax deductions
Effective January 1, 2024
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
	77	*(1)	.00									
77	- 79	14.85	.35									
79	- 81	15.30	.75									
81	- 83	15.70	1.15									
83	- 85	16.10	1.55	.30								
85	- 87	16.50	2.00	.75								
87	- 89	16.90	2.40	1.15								
89	- 91	17.35	2.80	1.55								
91	- 93	17.75	3.20	1.95								
93	- 95	18.15	3.60	2.35								
95	- 97	18.55	4.05	2.80	.30							
97	- 99	18.95	4.45	3.20	.70							
99	- 101	19.40	4.85	3.60	1.10							
101	- 103	19.80	5.25	4.00	1.50							
103	- 105	20.20	5.70	4.40	1.90							
105	- 107	20.60	6.10	4.85	2.35							
107	- 109	21.00	6.50	5.25	2.75	.25						
109	- 111	21.45	6.90	5.65	3.15	.65						
111	- 113	21.85	7.30	6.05	3.55	1.05						
113	- 115	22.25	7.75	6.50	3.95	1.45						
115	- 117	22.65	8.15	6.90	4.40	1.90						
117	- 119	23.05	8.55	7.30	4.80	2.30						
119	- 121	23.50	8.95	7.70	5.20	2.70	.20					
121	- 123	23.90	9.35	8.10	5.60	3.10	.60					
123	- 125	24.30	9.80	8.55	6.00	3.50	1.00					
125	- 127	24.70	10.20	8.95	6.45	3.95	1.45					
127	- 129	25.15	10.60	9.35	6.85	4.35	1.85					
129	- 131	25.55	11.00	9.75	7.25	4.75	2.25					
131	- 133	25.95	11.40	10.15	7.65	5.15	2.65	.15				
133	- 135	26.35	11.85	10.60	8.10	5.55	3.05	.55				
135	- 137	26.75	12.25	11.00	8.50	6.00	3.50	1.00				
137	- 139	27.20	12.65	11.40	8.90	6.40	3.90	1.40				
139	- 141	27.60	13.05	11.80	9.30	6.80	4.30	1.80				
141	- 143	28.00	13.45	12.20	9.70	7.20	4.70	2.20				
143	- 145	28.40	13.90	12.65	10.15	7.65	5.10	2.60	.10			
145	- 147	28.80	14.30	13.05	10.55	8.05	5.55	3.05	.55			
147	- 149	29.25	14.70	13.45	10.95	8.45	5.95	3.45	.95			
149	- 151	29.65	15.10	13.85	11.35	8.85	6.35	3.85	1.35			
151	- 153	30.05	15.50	14.25	11.75	9.25	6.75	4.25	1.75			
153	- 155	30.45	15.95	14.70	12.20	9.70	7.15	4.65	2.15			
155	- 157	30.85	16.35	15.10	12.60	10.10	7.60	5.10	2.60	.10		
157	- 159	31.30	16.75	15.50	13.00	10.50	8.00	5.50	3.00	.50		
159	- 161	31.70	17.15	15.90	13.40	10.90	8.40	5.90	3.40	.90		
161	- 163	32.10	17.55	16.30	13.80	11.30	8.80	6.30	3.80	1.30		
163	- 165	32.50	18.00	16.75	14.25	11.75	9.25	6.70	4.20	1.70		
165	- 167	32.90	18.40	17.15	14.65	12.15	9.65	7.15	4.65	2.15		
167	- 169	33.35	18.80	17.55	15.05	12.55	10.05	7.55	5.05	2.55	.05	
169	- 171	33.75	19.20	17.95	15.45	12.95	10.45	7.95	5.45	2.95	.45	
171	- 173	34.15	19.60	18.35	15.85	13.35	10.85	8.35	5.85	3.35	.85	
173	- 175	34.55	20.05	18.80	16.30	13.80	11.30	8.80	6.25	3.75	1.25	
175	- 177	34.95	20.45	19.20	16.70	14.20	11.70	9.20	6.70	4.20	1.70	
177	- 179	35.40	20.85	19.60	17.10	14.60	12.10	9.60	7.10	4.60	2.10	
179	- 181	35.80	21.25	20.00	17.50	15.00	12.50	10.00	7.50	5.00	2.50	
181	- 183	36.20	21.70	20.45	17.90	15.40	12.90	10.40	7.90	5.40	2.90	.40
183	- 185	36.60	22.10	20.85	18.35	15.85	13.35	10.85	8.30	5.80	3.30	.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.

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From Less than											
185 - 189	37.25	22.70	21.45	18.95	16.45	13.95	11.45	8.95	6.45	3.95	1.45
189 - 193	38.05	23.50	22.25	19.75	17.25	14.75	12.25	9.75	7.25	4.75	2.25
193 - 197	38.85	24.35	23.10	20.60	18.10	15.60	13.10	10.60	8.10	5.60	3.10
197 - 201	39.70	25.15	23.90	21.40	18.90	16.40	13.90	11.40	8.90	6.40	3.90
201 - 205	40.50	26.00	24.75	22.25	19.75	17.25	14.70	12.20	9.70	7.20	4.70
205 - 209	41.35	26.80	25.55	23.05	20.55	18.05	15.55	13.05	10.55	8.05	5.55
209 - 213	42.15	27.65	26.35	23.85	21.35	18.85	16.35	13.85	11.35	8.85	6.35
213 - 217	42.95	28.45	27.20	24.70	22.20	19.70	17.20	14.70	12.20	9.70	7.20
217 - 221	43.80	29.25	28.00	25.50	23.00	20.50	18.00	15.50	13.00	10.50	8.00
221 - 225	44.60	30.10	28.85	26.35	23.85	21.35	18.85	16.35	13.80	11.30	8.80
225 - 229	45.45	30.90	29.65	27.15	24.65	22.15	19.65	17.15	14.65	12.15	9.65
229 - 233	46.25	31.75	30.50	28.00	25.45	22.95	20.45	17.95	15.45	12.95	10.45
233 - 237	47.10	32.55	31.30	28.80	26.30	23.80	21.30	18.80	16.30	13.80	11.30
237 - 241	48.20	33.70	32.45	29.95	27.45	24.95	22.45	19.95	17.45	14.95	12.40
241 - 245	49.35	34.85	33.60	31.10	28.60	26.10	23.55	21.05	18.55	16.05	13.55
245 - 249	50.50	36.00	34.75	32.20	29.70	27.20	24.70	22.20	19.70	17.20	14.70
249 - 253	51.65	37.10	35.85	33.35	30.85	28.35	25.85	23.35	20.85	18.35	15.85
253 - 257	52.80	38.25	37.00	34.50	32.00	29.50	27.00	24.50	22.00	19.50	17.00
257 - 261	53.95	39.40	38.15	35.65	33.15	30.65	28.15	25.65	23.15	20.65	18.15
261 - 265	55.10	40.55	39.30	36.80	34.30	31.80	29.30	26.80	24.30	21.80	19.30
265 - 269	56.20	41.70	40.45	37.95	35.45	32.95	30.45	27.95	25.45	22.95	20.45
269 - 273	57.40	42.85	41.60	39.10	36.60	34.10	31.60	29.10	26.60	24.10	21.60
273 - 277	58.55	44.00	42.75	40.25	37.75	35.25	32.75	30.25	27.75	25.25	22.75
277 - 281	59.70	45.15	43.90	41.40	38.90	36.40	33.90	31.40	28.90	26.40	23.90
281 - 285	60.85	46.35	45.10	42.55	40.05	37.55	35.05	32.55	30.05	27.55	25.05
285 - 289	62.05	47.50	46.25	43.75	41.25	38.75	36.25	33.75	31.25	28.75	26.25
289 - 293	63.25	48.70	47.45	44.95	42.45	39.95	37.45	34.95	32.45	29.95	27.45
293 - 297	64.45	49.95	48.70	46.20	43.70	41.15	38.65	36.15	33.65	31.15	28.65
297 - 301	65.65	51.15	49.90	47.40	44.90	42.40	39.90	37.40	34.90	32.40	29.90
301 - 305	66.90	52.35	51.10	48.60	46.10	43.60	41.10	38.60	36.10	33.60	31.10
305 - 309	68.10	53.55	52.30	49.80	47.30	44.80	42.30	39.80	37.30	34.80	32.30
309 - 313	69.30	54.80	53.55	51.05	48.55	46.05	43.55	41.00	38.50	36.00	33.50
313 - 317	70.55	56.00	54.75	52.25	49.75	47.25	44.75	42.25	39.75	37.25	34.75
317 - 321	71.75	57.20	55.95	53.45	50.95	48.45	45.95	43.45	40.95	38.45	35.95
321 - 325	72.95	58.45	57.20	54.65	52.15	49.65	47.15	44.65	42.15	39.65	37.15
325 - 329	74.15	59.65	58.40	55.90	53.40	50.90	48.40	45.90	43.40	40.85	38.35
329 - 333	75.40	60.85	59.60	57.10	54.60	52.10	49.60	47.10	44.60	42.10	39.60
333 - 337	76.60	62.05	60.80	58.30	55.80	53.30	50.80	48.30	45.80	43.30	40.80
337 - 341	77.80	63.30	62.05	59.55	57.05	54.50	52.00	49.50	47.00	44.50	42.00
341 - 345	79.00	64.50	63.25	60.75	58.25	55.75	53.25	50.75	48.25	45.75	43.25
345 - 349	80.25	65.70	64.45	61.95	59.45	56.95	54.45	51.95	49.45	46.95	44.45
349 - 353	81.45	66.90	65.65	63.15	60.65	58.15	55.65	53.15	50.65	48.15	45.65
353 - 357	82.65	68.15	66.90	64.40	61.90	59.40	56.90	54.35	51.85	49.35	46.85
357 - 361	83.90	69.35	68.10	65.60	63.10	60.60	58.10	55.60	53.10	50.60	48.10
361 - 365	85.10	70.55	69.30	66.80	64.30	61.80	59.30	56.80	54.30	51.80	49.30
365 - 369	86.30	71.80	70.55	68.00	65.50	63.00	60.50	58.00	55.50	53.00	50.50
369 - 373	87.50	73.00	71.75	69.25	66.75	64.25	61.75	59.25	56.75	54.20	51.70
373 - 377	88.75	74.20	72.95	70.45	67.95	65.45	62.95	60.45	57.95	55.45	52.95
377 - 381	89.95	75.40	74.15	71.65	69.15	66.65	64.15	61.65	59.15	56.65	54.15
381 - 385	91.15	76.65	75.40	72.90	70.40	67.85	65.35	62.85	60.35	57.85	55.35
385 - 389	92.35	77.85	76.60	74.10	71.60	69.10	66.60	64.10	61.60	59.10	56.60
389 - 393	93.60	79.05	77.80	75.30	72.80	70.30	67.80	65.30	62.80	60.30	57.80
393 - 397	94.80	80.25	79.00	76.50	74.00	71.50	69.00	66.50	64.00	61.50	59.00
397 - 401	96.00	81.50	80.25	77.75	75.25	72.75	70.25	67.70	65.20	62.70	60.20
401 - 405	97.25	82.70	81.45	78.95	76.45	73.95	71.45	68.95	66.45	63.95	61.45

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From Less than											
405 - 413	99.05	84.50	83.25	80.75	78.25	75.75	73.25	70.75	68.25	65.75	63.25
413 - 421	101.45	86.95	85.70	83.20	80.70	78.20	75.70	73.20	70.70	68.20	65.70
421 - 429	103.90	89.35	88.10	85.60	83.10	80.60	78.10	75.60	73.10	70.60	68.10
429 - 437	106.35	91.80	90.55	88.05	85.55	83.05	80.55	78.05	75.55	73.05	70.55
437 - 445	108.75	94.25	93.00	90.50	87.95	85.45	82.95	80.45	77.95	75.45	72.95
445 - 453	111.20	96.65	95.40	92.90	90.40	87.90	85.40	82.90	80.40	77.90	75.40
453 - 461	113.60	99.10	97.85	95.35	92.85	90.35	87.80	85.30	82.80	80.30	77.80
461 - 469	116.05	101.50	100.25	97.75	95.25	92.75	90.25	87.75	85.25	82.75	80.25
469 - 477	118.85	104.30	103.05	100.55	98.05	95.55	93.05	90.55	88.05	85.55	83.05
477 - 485	121.95	107.40	106.15	103.65	101.15	98.65	96.15	93.65	91.15	88.65	86.15
485 - 493	125.00	110.50	109.25	106.75	104.25	101.70	99.20	96.70	94.20	91.70	89.20
493 - 501	128.10	113.55	112.30	109.80	107.30	104.80	102.30	99.80	97.30	94.80	92.30
501 - 509	131.15	116.65	115.40	112.90	110.40	107.90	105.40	102.90	100.35	97.85	95.35
509 - 517	134.25	119.70	118.45	115.95	113.45	110.95	108.45	105.95	103.45	100.95	98.45
517 - 525	137.30	122.80	121.55	119.05	116.55	114.05	111.55	109.05	106.55	104.05	101.55
525 - 533	140.40	125.85	124.60	122.10	119.60	117.10	114.60	112.10	109.60	107.10	104.60
533 - 541	143.50	128.95	127.70	125.20	122.70	120.20	117.70	115.20	112.70	110.20	107.70
541 - 549	146.55	132.05	130.80	128.30	125.75	123.25	120.75	118.25	115.75	113.25	110.75
549 - 557	149.65	135.10	133.85	131.35	128.85	126.35	123.85	121.35	118.85	116.35	113.85
557 - 565	152.70	138.20	136.95	134.45	131.95	129.45	126.95	124.45	121.90	119.40	116.90
565 - 573	155.80	141.25	140.00	137.50	135.00	132.50	130.00	127.50	125.00	122.50	120.00
573 - 581	158.85	144.35	143.10	140.60	138.10	135.60	133.10	130.60	128.10	125.60	123.10
581 - 589	161.95	147.40	146.15	143.65	141.15	138.65	136.15	133.65	131.15	128.65	126.15
589 - 597	165.05	150.50	149.25	146.75	144.25	141.75	139.25	136.75	134.25	131.75	129.25
597 - 605	168.10	153.60	152.35	149.85	147.30	144.80	142.30	139.80	137.30	134.80	132.30
605 - 613	171.20	156.65	155.40	152.90	150.40	147.90	145.40	142.90	140.40	137.90	135.40
613 - 621	174.25	159.75	158.50	156.00	153.50	151.00	148.50	145.95	143.45	140.95	138.45
621 - 629	177.35	162.80	161.55	159.05	156.55	154.05	151.55	149.05	146.55	144.05	141.55
629 - 637	180.40	165.90	164.65	162.15	159.65	157.15	154.65	152.15	149.65	147.15	144.60
637 - 645	183.50	168.95	167.70	165.20	162.70	160.20	157.70	155.20	152.70	150.20	147.70
645 - 653	186.60	172.05	170.80	168.30	165.80	163.30	160.80	158.30	155.80	153.30	150.80
653 - 661	189.65	175.15	173.90	171.35	168.85	166.35	163.85	161.35	158.85	156.35	153.85
661 - 669	192.75	178.20	176.95	174.45	171.95	169.45	166.95	164.45	161.95	159.45	156.95
669 - 677	195.80	181.30	180.05	177.55	175.05	172.55	170.05	167.50	165.00	162.50	160.00
677 - 685	198.90	184.35	183.10	180.60	178.10	175.60	173.10	170.60	168.10	165.60	163.10
685 - 693	201.95	187.45	186.20	183.70	181.20	178.70	176.20	173.70	171.20	168.70	166.15
693 - 701	205.05	190.50	189.25	186.75	184.25	181.75	179.25	176.75	174.25	171.75	169.25
701 - 709	208.15	193.60	192.35	189.85	187.35	184.85	182.35	179.85	177.35	174.85	172.35
709 - 717	211.20	196.70	195.45	192.90	190.40	187.90	185.40	182.90	180.40	177.90	175.40
717 - 725	214.30	199.75	198.50	196.00	193.50	191.00	188.50	186.00	183.50	181.00	178.50
725 - 733	217.55	203.05	201.80	199.30	196.80	194.30	191.80	189.30	186.80	184.30	181.80
733 - 741	221.00	206.55	205.30	202.80	200.30	197.75	195.25	192.75	190.25	187.75	185.25
741 - 749	224.45	210.00	208.75	206.25	203.75	201.25	198.75	196.25	193.75	191.25	188.75
749 - 757	227.85	213.45	212.20	209.70	207.20	204.70	202.20	199.70	197.20	194.70	192.20
757 - 765	231.30	216.95	215.70	213.20	210.70	208.20	205.70	203.20	200.70	198.20	195.70
765 - 773	234.75	220.40	219.15	216.65	214.15	211.65	209.15	206.65	204.15	201.65	199.15
773 - 781	238.15	223.90	222.65	220.15	217.65	215.15	212.65	210.10	207.60	205.10	202.60
781 - 789	241.60	227.35	226.10	223.60	221.10	218.60	216.10	213.60	211.10	208.60	206.10
789 - 797	245.05	230.85	229.60	227.10	224.55	222.05	219.55	217.05	214.55	212.05	209.55
797 - 805	248.45	234.30	233.05	230.55	228.05	225.55	223.05	220.55	218.05	215.55	213.05
805 - 813	251.90	237.75	236.50	234.00	231.50	229.00	226.50	224.00	221.50	219.00	216.50
813 - 821	255.35	241.25	240.00	237.50	235.00	232.50	230.00	227.50	225.00	222.50	219.95
821 - 829	258.75	244.70	243.45	240.95	238.45	235.95	233.45	230.95	228.45	225.95	223.45
829 - 837	262.20	248.20	246.95	244.45	241.95	239.45	236.90	234.40	231.90	229.40	226.90
837 - 845	265.65	251.65	250.40	247.90	245.40	242.90	240.40	237.90	235.40	232.90	230.40