

Federal tax deductions

Effective January 1, 2024

Daily (240 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
	77	*(1)	.00									
77	- 79	10.05	.25									
79	- 81	10.30	.50									
81	- 83	10.60	.80									
83	- 85	10.90	1.05	.20								
85	- 87	11.15	1.35	.50								
87	- 89	11.45	1.60	.75								
89	- 91	11.70	1.90	1.05								
91	- 93	12.00	2.15	1.35								
93	- 95	12.25	2.45	1.60								
95	- 97	12.55	2.75	1.90	.20							
97	- 99	12.80	3.00	2.15	.45							
99	- 101	13.10	3.30	2.45	.75							
101	- 103	13.35	3.55	2.70	1.00							
103	- 105	13.65	3.85	3.00	1.30							
105	- 107	13.95	4.10	3.25	1.60							
107	- 109	14.20	4.40	3.55	1.85	.15						
109	- 111	14.50	4.65	3.80	2.15	.45						
111	- 113	14.75	4.95	4.10	2.40	.70						
113	- 115	15.05	5.20	4.40	2.70	1.00						
115	- 117	15.30	5.50	4.65	2.95	1.25						
117	- 119	15.60	5.80	4.95	3.25	1.55						
119	- 121	15.85	6.05	5.20	3.50	1.85	.15					
121	- 123	16.15	6.35	5.50	3.80	2.10	.40					
123	- 125	16.40	6.60	5.75	4.05	2.40	.70					
125	- 127	16.70	6.90	6.05	4.35	2.65	.95					
127	- 129	17.00	7.15	6.30	4.65	2.95	1.25					
129	- 131	17.25	7.45	6.60	4.90	3.20	1.50					
131	- 133	17.55	7.70	6.85	5.20	3.50	1.80	.10				
133	- 135	17.80	8.00	7.15	5.45	3.75	2.10	.40				
135	- 137	18.10	8.25	7.40	5.75	4.05	2.35	.65				
137	- 139	18.35	8.55	7.70	6.00	4.30	2.65	.95				
139	- 141	18.65	8.80	8.00	6.30	4.60	2.90	1.20				
141	- 143	18.90	9.10	8.25	6.55	4.90	3.20	1.50				
143	- 145	19.20	9.40	8.55	6.85	5.15	3.45	1.75	.10			
145	- 147	19.45	9.65	8.80	7.10	5.45	3.75	2.05	.35			
147	- 149	19.75	9.95	9.10	7.40	5.70	4.00	2.35	.65			
149	- 151	20.05	10.20	9.35	7.65	6.00	4.30	2.60	.90			
151	- 153	20.30	10.50	9.65	7.95	6.25	4.55	2.90	1.20			
153	- 155	20.60	10.75	9.90	8.25	6.55	4.85	3.15	1.45			
155	- 157	20.85	11.05	10.20	8.50	6.80	5.15	3.45	1.75	.05		
157	- 159	21.15	11.30	10.45	8.80	7.10	5.40	3.70	2.00	.35		
159	- 161	21.40	11.60	10.75	9.05	7.35	5.70	4.00	2.30	.60		
161	- 163	21.70	11.85	11.05	9.35	7.65	5.95	4.25	2.60	.90		
163	- 165	21.95	12.15	11.30	9.60	7.90	6.25	4.55	2.85	1.15		
165	- 167	22.25	12.45	11.60	9.90	8.20	6.50	4.80	3.15	1.45		
167	- 169	22.50	12.70	11.85	10.15	8.50	6.80	5.10	3.40	1.70	.05	
169	- 171	22.80	13.00	12.15	10.45	8.75	7.05	5.40	3.70	2.00	.30	
171	- 173	23.10	13.25	12.40	10.70	9.05	7.35	5.65	3.95	2.25	.60	
173	- 175	23.35	13.55	12.70	11.00	9.30	7.60	5.95	4.25	2.55	.85	
175	- 177	23.65	13.80	12.95	11.30	9.60	7.90	6.20	4.50	2.85	1.15	
177	- 179	23.90	14.10	13.25	11.55	9.85	8.15	6.50	4.80	3.10	1.40	
179	- 181	24.20	14.35	13.50	11.85	10.15	8.45	6.75	5.05	3.40	1.70	
181	- 183	24.45	14.65	13.80	12.10	10.40	8.75	7.05	5.35	3.65	1.95	.30
183	- 185	24.75	14.90	14.10	12.40	10.70	9.00	7.30	5.60	3.95	2.25	.55

(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, 2024

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											
185 - 189	25.15	15.35	14.50	12.80	11.10	9.40	7.75	6.05	4.35	2.65	.95
189 - 193	25.70	15.90	15.05	13.35	11.65	10.00	8.30	6.60	4.90	3.20	1.50
193 - 197	26.25	16.45	15.60	13.90	12.20	10.55	8.85	7.15	5.45	3.75	2.10
197 - 201	26.80	17.00	16.15	14.45	12.80	11.10	9.40	7.70	6.00	4.30	2.65
201 - 205	27.35	17.55	16.70	15.00	13.35	11.65	9.95	8.25	6.55	4.90	3.20
205 - 209	27.95	18.10	17.25	15.60	13.90	12.20	10.50	8.80	7.10	5.45	3.75
209 - 213	28.50	18.65	17.80	16.15	14.45	12.75	11.05	9.35	7.70	6.00	4.30
213 - 217	29.05	19.20	18.35	16.70	15.00	13.30	11.60	9.90	8.25	6.55	4.85
217 - 221	29.60	19.75	18.95	17.25	15.55	13.85	12.15	10.50	8.80	7.10	5.40
221 - 225	30.15	20.35	19.50	17.80	16.10	14.40	12.70	11.05	9.35	7.65	5.95
225 - 229	30.70	20.90	20.05	18.35	16.65	14.95	13.30	11.60	9.90	8.20	6.50
229 - 233	31.25	21.45	20.60	18.90	17.20	15.50	13.85	12.15	10.45	8.75	7.05
233 - 237	31.80	22.00	21.15	19.45	17.75	16.10	14.40	12.70	11.00	9.30	7.60
237 - 241	32.60	22.75	21.90	20.25	18.55	16.85	15.15	13.45	11.80	10.10	8.40
241 - 245	33.35	23.55	22.70	21.00	19.30	17.60	15.95	14.25	12.55	10.85	9.15
245 - 249	34.10	24.30	23.45	21.75	20.10	18.40	16.70	15.00	13.30	11.65	9.95
249 - 253	34.90	25.10	24.25	22.55	20.85	19.15	17.45	15.80	14.10	12.40	10.70
253 - 257	35.65	25.85	25.00	23.30	21.65	19.95	18.25	16.55	14.85	13.15	11.50
257 - 261	36.45	26.65	25.80	24.10	22.40	20.70	19.00	17.35	15.65	13.95	12.25
261 - 265	37.20	27.40	26.55	24.85	23.15	21.50	19.80	18.10	16.40	14.70	13.05
265 - 269	38.00	28.15	27.35	25.65	23.95	22.25	20.55	18.85	17.20	15.50	13.80
269 - 273	38.75	28.95	28.10	26.40	24.75	23.05	21.35	19.65	17.95	16.30	14.60
273 - 277	39.55	29.75	28.90	27.20	25.50	23.80	22.15	20.45	18.75	17.05	15.35
277 - 281	40.35	30.50	29.65	28.00	26.30	24.60	22.90	21.20	19.55	17.85	16.15
281 - 285	41.10	31.30	30.45	28.75	27.05	25.40	23.70	22.00	20.30	18.60	16.95
285 - 289	41.90	32.10	31.25	29.55	27.85	26.20	24.50	22.80	21.10	19.40	17.75
289 - 293	42.75	32.90	32.05	30.40	28.70	27.00	25.30	23.60	21.95	20.25	18.55
293 - 297	43.55	33.75	32.90	31.20	29.50	27.80	26.15	24.45	22.75	21.05	19.35
297 - 301	44.35	34.55	33.70	32.00	30.35	28.65	26.95	25.25	23.55	21.90	20.20
301 - 305	45.20	35.40	34.55	32.85	31.15	29.45	27.75	26.10	24.40	22.70	21.00
305 - 309	46.00	36.20	35.35	33.65	31.95	30.30	28.60	26.90	25.20	23.50	21.85
309 - 313	46.85	37.00	36.15	34.50	32.80	31.10	29.40	27.70	26.05	24.35	22.65
313 - 317	47.65	37.85	37.00	35.30	33.60	31.90	30.25	28.55	26.85	25.15	23.45
317 - 321	48.45	38.65	37.80	36.10	34.45	32.75	31.05	29.35	27.65	26.00	24.30
321 - 325	49.30	39.50	38.65	36.95	35.25	33.55	31.85	30.20	28.50	26.80	25.10
325 - 329	50.10	40.30	39.45	37.75	36.05	34.40	32.70	31.00	29.30	27.60	25.95
329 - 333	50.95	41.10	40.25	38.60	36.90	35.20	33.50	31.80	30.15	28.45	26.75
333 - 337	51.75	41.95	41.10	39.40	37.70	36.00	34.35	32.65	30.95	29.25	27.55
337 - 341	52.55	42.75	41.90	40.20	38.55	36.85	35.15	33.45	31.75	30.10	28.40
341 - 345	53.40	43.60	42.75	41.05	39.35	37.65	35.95	34.30	32.60	30.90	29.20
345 - 349	54.20	44.40	43.55	41.85	40.15	38.50	36.80	35.10	33.40	31.70	30.05
349 - 353	55.05	45.20	44.35	42.70	41.00	39.30	37.60	35.90	34.25	32.55	30.85
353 - 357	55.85	46.05	45.20	43.50	41.80	40.10	38.45	36.75	35.05	33.35	31.65
357 - 361	56.65	46.85	46.00	44.30	42.65	40.95	39.25	37.55	35.85	34.20	32.50
361 - 365	57.50	47.70	46.85	45.15	43.45	41.75	40.05	38.40	36.70	35.00	33.30
365 - 369	58.30	48.50	47.65	45.95	44.25	42.60	40.90	39.20	37.50	35.80	34.15
369 - 373	59.15	49.30	48.45	46.80	45.10	43.40	41.70	40.00	38.35	36.65	34.95
373 - 377	59.95	50.15	49.30	47.60	45.90	44.20	42.55	40.85	39.15	37.45	35.75
377 - 381	60.75	50.95	50.10	48.40	46.75	45.05	43.35	41.65	39.95	38.30	36.60
381 - 385	61.60	51.80	50.95	49.25	47.55	45.85	44.15	42.50	40.80	39.10	37.40
385 - 389	62.40	52.60	51.75	50.05	48.35	46.70	45.00	43.30	41.60	39.90	38.25
389 - 393	63.25	53.40	52.55	50.90	49.20	47.50	45.80	44.10	42.45	40.75	39.05
393 - 397	64.05	54.25	53.40	51.70	50.00	48.30	46.65	44.95	43.25	41.55	39.85
397 - 401	64.85	55.05	54.20	52.50	50.85	49.15	47.45	45.75	44.05	42.40	40.70
401 - 405	65.70	55.90	55.05	53.35	51.65	49.95	48.25	46.60	44.90	43.20	41.50

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Effective January 1, 2024

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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
405	- 413	66.90	57.10	56.25	54.55	52.90	51.20	49.50	47.80	46.10	44.45	42.75
413	- 421	68.55	58.75	57.90	56.20	54.50	52.85	51.15	49.45	47.75	46.05	44.40
421	- 429	70.20	60.40	59.55	57.85	56.15	54.45	52.80	51.10	49.40	47.70	46.00
429	- 437	71.85	62.05	61.20	59.50	57.80	56.10	54.40	52.75	51.05	49.35	47.65
437	- 445	73.50	63.65	62.80	61.15	59.45	57.75	56.05	54.35	52.70	51.00	49.30
445	- 453	75.10	65.30	64.45	62.75	61.10	59.40	57.70	56.00	54.30	52.65	50.95
453	- 461	76.75	66.95	66.10	64.40	62.70	61.05	59.35	57.65	55.95	54.25	52.60
461	- 469	78.40	68.60	67.75	66.05	64.35	62.65	61.00	59.30	57.60	55.90	54.20
469	- 477	80.30	70.50	69.65	67.95	66.25	64.55	62.90	61.20	59.50	57.80	56.10
477	- 485	82.40	72.55	71.70	70.05	68.35	66.65	64.95	63.25	61.60	59.90	58.20
485	- 493	84.45	74.65	73.80	72.10	70.40	68.75	67.05	65.35	63.65	61.95	60.30
493	- 501	86.55	76.75	75.90	74.20	72.50	70.80	69.10	67.45	65.75	64.05	62.35
501	- 509	88.65	78.80	77.95	76.25	74.60	72.90	71.20	69.50	67.80	66.15	64.45
509	- 517	90.70	80.90	80.05	78.35	76.65	74.95	73.30	71.60	69.90	68.20	66.50
517	- 525	92.80	82.95	82.10	80.45	78.75	77.05	75.35	73.65	72.00	70.30	68.60
525	- 533	94.85	85.05	84.20	82.50	80.80	79.15	77.45	75.75	74.05	72.35	70.70
533	- 541	96.95	87.15	86.30	84.60	82.90	81.20	79.50	77.85	76.15	74.45	72.75
541	- 549	99.05	89.20	88.35	86.65	85.00	83.30	81.60	79.90	78.20	76.55	74.85
549	- 557	101.10	91.30	90.45	88.75	87.05	85.35	83.70	82.00	80.30	78.60	76.90
557	- 565	103.20	93.35	92.50	90.85	89.15	87.45	85.75	84.05	82.40	80.70	79.00
565	- 573	105.25	95.45	94.60	92.90	91.20	89.55	87.85	86.15	84.45	82.75	81.10
573	- 581	107.35	97.55	96.70	95.00	93.30	91.60	89.90	88.25	86.55	84.85	83.15
581	- 589	109.45	99.60	98.75	97.05	95.40	93.70	92.00	90.30	88.60	86.95	85.25
589	- 597	111.50	101.70	100.85	99.15	97.45	95.75	94.10	92.40	90.70	89.00	87.30
597	- 605	113.60	103.75	102.90	101.25	99.55	97.85	96.15	94.45	92.80	91.10	89.40
605	- 613	115.65	105.85	105.00	103.30	101.60	99.95	98.25	96.55	94.85	93.15	91.50
613	- 621	117.75	107.95	107.10	105.40	103.70	102.00	100.30	98.65	96.95	95.25	93.55
621	- 629	119.85	110.00	109.15	107.45	105.80	104.10	102.40	100.70	99.00	97.35	95.65
629	- 637	121.90	112.10	111.25	109.55	107.85	106.15	104.50	102.80	101.10	99.40	97.70
637	- 645	124.00	114.15	113.30	111.65	109.95	108.25	106.55	104.85	103.20	101.50	99.80
645	- 653	126.05	116.25	115.40	113.70	112.00	110.35	108.65	106.95	105.25	103.55	101.90
653	- 661	128.15	118.35	117.50	115.80	114.10	112.40	110.70	109.05	107.35	105.65	103.95
661	- 669	130.25	120.40	119.55	117.85	116.20	114.50	112.80	111.10	109.40	107.75	106.05
669	- 677	132.30	122.50	121.65	119.95	118.25	116.55	114.90	113.20	111.50	109.80	108.10
677	- 685	134.40	124.55	123.70	122.05	120.35	118.65	116.95	115.25	113.60	111.90	110.20
685	- 693	136.45	126.65	125.80	124.10	122.40	120.75	119.05	117.35	115.65	113.95	112.30
693	- 701	138.55	128.75	127.90	126.20	124.50	122.80	121.10	119.45	117.75	116.05	114.35
701	- 709	140.65	130.80	129.95	128.25	126.60	124.90	123.20	121.50	119.80	118.15	116.45
709	- 717	142.70	132.90	132.05	130.35	128.65	126.95	125.30	123.60	121.90	120.20	118.50
717	- 725	144.80	134.95	134.10	132.45	130.75	129.05	127.35	125.65	124.00	122.30	120.60
725	- 733	147.00	137.20	136.35	134.65	133.00	131.30	129.60	127.90	126.20	124.50	122.85
733	- 741	149.30	139.55	138.70	137.00	135.30	133.65	131.95	130.25	128.55	126.85	125.20
741	- 749	151.65	141.90	141.05	139.35	137.65	136.00	134.30	132.60	130.90	129.20	127.50
749	- 757	153.95	144.25	143.40	141.70	140.00	138.30	136.65	134.95	133.25	131.55	129.85
757	- 765	156.30	146.60	145.75	144.05	142.35	140.65	139.00	137.30	135.60	133.90	132.20
765	- 773	158.60	148.95	148.10	146.40	144.70	143.00	141.30	139.65	137.95	136.25	134.55
773	- 781	160.90	151.25	150.45	148.75	147.05	145.35	143.65	142.00	140.30	138.60	136.90
781	- 789	163.25	153.60	152.75	151.10	149.40	147.70	146.00	144.30	142.65	140.95	139.25
789	- 797	165.55	155.95	155.10	153.45	151.75	150.05	148.35	146.65	145.00	143.30	141.60
797	- 805	167.90	158.30	157.45	155.75	154.10	152.40	150.70	149.00	147.30	145.65	143.95
805	- 813	170.20	160.65	159.80	158.10	156.45	154.75	153.05	151.35	149.65	148.00	146.30
813	- 821	172.50	163.00	162.15	160.45	158.75	157.10	155.40	153.70	152.00	150.30	148.65
821	- 829	174.85	165.35	164.50	162.80	161.10	159.45	157.75	156.05	154.35	152.65	151.00
829	- 837	177.15	167.70	166.85	165.15	163.45	161.75	160.10	158.40	156.70	155.00	153.30
837	- 845	179.50	170.05	169.20	167.50	165.80	164.10	162.45	160.75	159.05	157.35	155.65

Ontario provincial tax deductions

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From	Less than											
	81	*(1)	.00									
81	- 83	3.85	.15									
83	- 85	3.95	.35									
85	- 87	4.15	.65	.10	.10	.10	.10	.10	.10	.10	.10	.10
87	- 89	4.40	.95	.35	.25	.25	.25	.25	.25	.25	.25	.25
89	- 91	4.60	1.25	.70	.35	.35	.35	.35	.35	.35	.35	.35
91	- 93	4.80	1.55	1.00	.45	.45	.45	.45	.45	.45	.45	.45
93	- 95	5.00	1.85	1.30	.60	.60	.60	.60	.60	.60	.60	.60
95	- 97	5.25	2.15	1.60	.70	.70	.70	.70	.70	.70	.70	.70
97	- 99	5.45	2.45	1.90	.85	.85	.85	.85	.85	.85	.85	.85
99	- 101	5.65	2.75	2.20	1.10	.95	.95	.95	.95	.95	.95	.95
101	- 103	5.85	3.05	2.50	1.40	1.05	1.05	1.05	1.05	1.05	1.05	1.05
103	- 105	6.10	3.40	2.80	1.70	1.20	1.20	1.20	1.20	1.20	1.20	1.20
105	- 107	6.25	3.65	3.05	1.95	1.25	1.25	1.25	1.25	1.25	1.25	1.25
107	- 109	6.35	3.70	3.25	2.15	1.25	1.25	1.25	1.25	1.25	1.25	1.25
109	- 111	6.45	3.80	3.45	2.30	1.25	1.25	1.25	1.25	1.25	1.25	1.25
111	- 113	6.50	3.90	3.65	2.50	1.40	1.25	1.25	1.25	1.25	1.25	1.25
113	- 115	6.60	4.00	3.70	2.70	1.55	1.25	1.25	1.25	1.25	1.25	1.25
115	- 117	6.70	4.10	3.80	2.90	1.75	1.25	1.25	1.25	1.25	1.25	1.25
117	- 119	6.80	4.20	3.90	3.05	1.95	1.25	1.25	1.25	1.25	1.25	1.25
119	- 121	6.90	4.30	4.00	3.25	2.15	1.25	1.25	1.25	1.25	1.25	1.25
121	- 123	7.00	4.40	4.10	3.45	2.30	1.25	1.25	1.25	1.25	1.25	1.25
123	- 125	7.10	4.45	4.20	3.60	2.50	1.40	1.25	1.25	1.25	1.25	1.25
125	- 127	7.15	4.55	4.30	3.70	2.70	1.55	1.25	1.25	1.25	1.25	1.25
127	- 129	7.25	4.65	4.40	3.80	2.85	1.75	1.25	1.25	1.25	1.25	1.25
129	- 131	7.35	4.75	4.45	3.90	3.05	1.95	1.25	1.25	1.25	1.25	1.25
131	- 133	7.45	4.85	4.55	4.00	3.25	2.10	1.25	1.25	1.25	1.25	1.25
133	- 135	7.55	4.95	4.65	4.10	3.45	2.30	1.25	1.25	1.25	1.25	1.25
135	- 137	7.65	5.05	4.75	4.20	3.60	2.50	1.35	1.25	1.25	1.25	1.25
137	- 139	7.75	5.10	4.85	4.30	3.70	2.70	1.55	1.25	1.25	1.25	1.25
139	- 141	7.85	5.20	4.95	4.40	3.80	2.85	1.75	1.25	1.25	1.25	1.25
141	- 143	7.90	5.30	5.05	4.45	3.90	3.05	1.95	1.25	1.25	1.25	1.25
143	- 145	8.00	5.40	5.10	4.55	4.00	3.25	2.10	1.25	1.25	1.25	1.25
145	- 147	8.10	5.50	5.20	4.65	4.10	3.45	2.30	1.25	1.25	1.25	1.25
147	- 149	8.20	5.60	5.30	4.75	4.20	3.60	2.50	1.35	1.25	1.25	1.25
149	- 151	8.30	5.70	5.40	4.85	4.30	3.70	2.70	1.55	1.25	1.25	1.25
151	- 153	8.40	5.80	5.55	4.95	4.40	3.85	2.90	1.80	1.30	1.30	1.30
153	- 155	8.65	6.05	5.75	5.20	4.60	4.05	3.20	2.10	1.40	1.40	1.40
155	- 157	8.85	6.25	5.95	5.40	4.85	4.25	3.50	2.40	1.55	1.55	1.55
157	- 159	9.05	6.45	6.15	5.60	5.05	4.50	3.80	2.70	1.65	1.65	1.65
159	- 161	9.25	6.65	6.40	5.80	5.25	4.70	4.10	3.00	1.90	1.75	1.75
161	- 163	9.50	6.85	6.60	6.05	5.45	4.90	4.35	3.30	2.15	1.90	1.90
163	- 165	9.55	6.95	6.70	6.10	5.55	5.00	4.45	3.50	2.35	1.90	1.90
165	- 167	9.65	7.05	6.80	6.20	5.65	5.10	4.55	3.65	2.55	1.90	1.90
167	- 169	9.75	7.15	6.85	6.30	5.75	5.20	4.60	3.85	2.75	1.90	1.90
169	- 171	9.85	7.25	6.95	6.40	5.85	5.30	4.70	4.05	2.90	1.90	1.90
171	- 173	9.95	7.35	7.05	6.50	5.95	5.35	4.80	4.25	3.10	2.00	1.90
173	- 175	10.05	7.45	7.15	6.60	6.00	5.45	4.90	4.35	3.30	2.15	1.90
175	- 177	10.15	7.50	7.25	6.70	6.10	5.55	5.00	4.45	3.50	2.35	1.90
177	- 179	10.25	7.60	7.35	6.75	6.20	5.65	5.10	4.55	3.65	2.55	1.90
179	- 181	10.30	7.70	7.45	6.85	6.30	5.75	5.20	4.60	3.85	2.75	1.90
181	- 183	10.40	7.80	7.50	6.95	6.40	5.85	5.25	4.70	4.05	2.90	1.90
183	- 185	10.50	7.90	7.60	7.05	6.50	5.95	5.35	4.80	4.25	3.10	2.00
185	- 187	10.60	8.00	7.70	7.15	6.60	6.00	5.45	4.90	4.35	3.30	2.15
187	- 189	10.70	8.10	7.80	7.25	6.70	6.10	5.55	5.00	4.45	3.50	2.35

(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, 2024

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											
189 - 193	10.85	8.20	7.95	7.40	6.80	6.25	5.70	5.15	4.55	3.75	2.65
193 - 197	11.00	8.40	8.15	7.55	7.00	6.45	5.90	5.30	4.75	4.15	3.00
197 - 201	11.20	8.60	8.30	7.75	7.20	6.65	6.05	5.50	4.95	4.40	3.40
201 - 205	11.65	9.05	8.80	8.20	7.65	7.10	6.55	5.95	5.40	4.85	4.05
205 - 209	12.20	9.60	9.30	8.75	8.20	7.65	7.05	6.50	5.95	5.40	4.75
209 - 213	12.40	9.80	9.50	8.95	8.40	7.80	7.25	6.70	6.15	5.55	5.00
213 - 217	12.60	9.95	9.70	9.10	8.55	8.00	7.45	6.90	6.30	5.75	5.20
217 - 221	12.85	10.25	10.00	9.40	8.85	8.30	7.75	7.15	6.60	6.05	5.50
221 - 225	13.20	10.60	10.35	9.75	9.20	8.65	8.10	7.50	6.95	6.40	5.85
225 - 229	13.55	10.95	10.70	10.10	9.55	9.00	8.45	7.85	7.30	6.75	6.20
229 - 233	13.90	11.30	11.05	10.45	9.90	9.35	8.80	8.20	7.65	7.10	6.55
233 - 237	14.25	11.65	11.40	10.80	10.25	9.70	9.15	8.55	8.00	7.45	6.90
237 - 241	14.60	12.00	11.75	11.15	10.60	10.05	9.50	8.90	8.35	7.80	7.25
241 - 245	14.95	12.35	12.10	11.50	10.95	10.40	9.85	9.25	8.70	8.15	7.60
245 - 249	15.30	12.70	12.40	11.85	11.30	10.75	10.20	9.60	9.05	8.50	7.95
249 - 253	15.65	13.05	12.75	12.20	11.65	11.10	10.55	9.95	9.40	8.85	8.30
253 - 257	16.00	13.40	13.10	12.55	12.00	11.45	10.85	10.30	9.75	9.20	8.65
257 - 261	16.35	13.75	13.45	12.90	12.35	11.80	11.20	10.65	10.10	9.55	9.00
261 - 265	16.70	14.10	13.80	13.25	12.70	12.15	11.55	11.00	10.45	9.90	9.30
265 - 269	17.05	14.45	14.15	13.60	13.05	12.50	11.90	11.35	10.80	10.25	9.65
269 - 273	17.40	14.80	14.50	13.95	13.40	12.85	12.30	11.70	11.15	10.60	10.05
273 - 277	17.75	15.15	14.90	14.30	13.75	13.20	12.65	12.05	11.50	10.95	10.40
277 - 281	18.10	15.50	15.25	14.65	14.10	13.55	13.00	12.40	11.85	11.30	10.75
281 - 285	18.45	15.85	15.60	15.00	14.45	13.90	13.35	12.75	12.20	11.65	11.10
285 - 289	18.85	16.20	15.95	15.40	14.80	14.25	13.70	13.15	12.55	12.00	11.45
289 - 293	19.20	16.60	16.30	15.75	15.20	14.60	14.05	13.50	12.95	12.35	11.80
293 - 297	19.55	16.95	16.65	16.10	15.55	15.00	14.40	13.85	13.30	12.75	12.15
297 - 301	19.95	17.30	17.05	16.45	15.90	15.35	14.80	14.25	13.65	13.10	12.55
301 - 305	20.35	17.75	17.45	16.90	16.35	15.80	15.25	14.65	14.10	13.55	13.00
305 - 309	21.30	18.65	18.40	17.85	17.25	16.70	16.15	15.60	15.00	14.45	13.90
309 - 313	21.65	19.05	18.75	18.20	17.65	17.05	16.50	15.95	15.40	14.80	14.25
313 - 317	22.00	19.40	19.10	18.55	18.00	17.45	16.90	16.30	15.75	15.20	14.65
317 - 321	22.40	19.75	19.50	18.95	18.35	17.80	17.25	16.70	16.10	15.55	15.00
321 - 325	22.75	20.15	19.85	19.30	18.75	18.15	17.60	17.05	16.50	15.90	15.35
325 - 329	23.10	20.50	20.20	19.65	19.10	18.55	17.95	17.40	16.85	16.30	15.75
329 - 333	23.50	20.85	20.60	20.05	19.45	18.90	18.35	17.80	17.20	16.65	16.10
333 - 337	23.85	21.25	20.95	20.40	19.85	19.25	18.70	18.15	17.60	17.00	16.45
337 - 341	24.20	21.60	21.30	20.75	20.20	19.65	19.05	18.50	17.95	17.40	16.80
341 - 345	24.60	21.95	21.70	21.10	20.55	20.00	19.45	18.90	18.30	17.75	17.20
345 - 349	24.95	22.35	22.05	21.50	20.95	20.35	19.80	19.25	18.70	18.10	17.55
349 - 353	25.30	22.70	22.40	21.85	21.30	20.75	20.15	19.60	19.05	18.50	17.90
353 - 357	25.65	23.05	22.80	22.20	21.65	21.10	20.55	19.95	19.40	18.85	18.30
357 - 361	26.05	23.45	23.15	22.60	22.05	21.45	20.90	20.35	19.80	19.20	18.65
361 - 365	26.45	23.80	23.50	22.95	22.40	21.85	21.25	20.70	20.15	19.60	19.00
365 - 369	26.85	24.15	23.90	23.30	22.75	22.20	21.65	21.05	20.50	19.95	19.40
369 - 373	27.30	24.55	24.25	23.70	23.10	22.55	22.00	21.45	20.90	20.30	19.75
373 - 377	27.75	24.90	24.60	24.05	23.50	22.95	22.35	21.80	21.25	20.70	20.10
377 - 381	28.20	25.25	25.00	24.40	23.85	23.30	22.75	22.15	21.60	21.05	20.50
381 - 385	28.65	25.65	25.35	24.80	24.20	23.65	23.10	22.55	21.95	21.40	20.85
385 - 389	29.05	26.00	25.70	25.15	24.60	24.05	23.45	22.90	22.35	21.80	21.20
389 - 393	29.50	26.40	26.10	25.50	24.95	24.40	23.85	23.25	22.70	22.15	21.60
393 - 397	29.95	26.80	26.50	25.90	25.30	24.75	24.20	23.65	23.05	22.50	21.95
397 - 401	30.40	27.25	26.90	26.25	25.70	25.10	24.55	24.00	23.45	22.90	22.30
401 - 405	30.85	27.70	27.35	26.70	26.05	25.50	24.95	24.35	23.80	23.25	22.70
405 - 409	31.25	28.15	27.80	27.10	26.45	25.85	25.30	24.75	24.15	23.60	23.05

Ontario provincial tax deductions

Effective January 1, 2024

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											
409 - 417	31.90	28.80	28.45	27.80	27.10	26.45	25.85	25.30	24.70	24.15	23.60
417 - 425	32.80	29.65	29.35	28.65	28.00	27.30	26.65	26.00	25.45	24.90	24.35
425 - 433	33.70	30.55	30.20	29.55	28.85	28.20	27.50	26.85	26.20	25.60	25.05
433 - 441	34.90	31.55	31.25	30.55	29.90	29.20	28.55	27.85	27.20	26.50	25.90
441 - 449	36.30	32.65	32.30	31.60	30.95	30.25	29.60	28.95	28.25	27.60	26.90
449 - 457	37.70	33.70	33.35	32.70	32.00	31.35	30.65	30.00	29.30	28.65	27.95
457 - 465	39.05	35.00	34.55	33.75	33.10	32.40	31.75	31.05	30.40	29.70	29.05
465 - 473	40.45	36.40	35.95	35.10	34.20	33.50	32.80	32.15	31.45	30.80	30.10
473 - 481	41.85	37.80	37.35	36.45	35.60	34.70	33.90	33.20	32.55	31.85	31.20
481 - 489	43.25	39.20	38.75	37.85	37.00	36.10	35.25	34.35	33.60	32.95	32.25
489 - 497	44.65	40.55	40.15	39.25	38.40	37.50	36.65	35.75	34.85	34.00	33.35
497 - 505	46.05	41.95	41.55	40.65	39.75	38.90	38.00	37.15	36.25	35.40	34.50
505 - 513	47.45	43.35	42.90	42.05	41.15	40.30	39.40	38.55	37.65	36.80	35.90
513 - 521	48.80	44.75	44.30	43.45	42.55	41.70	40.80	39.95	39.05	38.15	37.30
521 - 529	50.20	46.15	45.70	44.85	43.95	43.05	42.20	41.30	40.45	39.55	38.70
529 - 537	51.60	47.55	47.10	46.20	45.35	44.45	43.60	42.70	41.85	40.95	40.10
537 - 545	53.00	48.95	48.50	47.60	46.75	45.85	45.00	44.10	43.25	42.35	41.50
545 - 553	54.40	50.30	49.90	49.00	48.15	47.25	46.40	45.50	44.60	43.75	42.85
553 - 561	55.80	51.70	51.30	50.40	49.50	48.65	47.75	46.90	46.00	45.15	44.25
561 - 569	57.20	53.10	52.65	51.80	50.90	50.05	49.15	48.30	47.40	46.55	45.65
569 - 577	58.55	54.50	54.05	53.20	52.30	51.45	50.55	49.70	48.80	47.90	47.05
577 - 585	59.95	55.90	55.45	54.60	53.70	52.80	51.95	51.05	50.20	49.30	48.45
585 - 593	61.35	57.30	56.85	55.95	55.10	54.20	53.35	52.45	51.60	50.70	49.85
593 - 601	62.75	58.70	58.25	57.35	56.50	55.60	54.75	53.85	53.00	52.10	51.25
601 - 609	64.15	60.05	59.65	58.75	57.90	57.00	56.10	55.25	54.35	53.50	52.60
609 - 617	65.55	61.45	61.00	60.15	59.25	58.40	57.50	56.65	55.75	54.90	54.00
617 - 625	66.95	62.85	62.40	61.55	60.65	59.80	58.90	58.05	57.15	56.30	55.40
625 - 633	68.35	64.25	63.85	62.95	62.10	61.20	60.30	59.45	58.55	57.70	56.80
633 - 641	69.85	65.80	65.35	64.45	63.60	62.70	61.85	60.95	60.10	59.20	58.35
641 - 649	71.35	67.30	66.85	66.00	65.10	64.25	63.35	62.50	61.60	60.75	59.85
649 - 657	72.90	68.80	68.40	67.50	66.65	65.75	64.90	64.00	63.10	62.25	61.35
657 - 665	74.40	70.35	69.90	69.00	68.15	67.25	66.40	65.50	64.65	63.75	62.90
665 - 673	75.95	71.85	71.40	70.55	69.65	68.80	67.90	67.05	66.15	65.30	64.40
673 - 681	77.45	73.35	72.95	72.05	71.20	70.30	69.45	68.55	67.70	66.80	65.90
681 - 689	78.95	74.90	74.45	73.60	72.70	71.80	70.95	70.05	69.20	68.30	67.45
689 - 697	80.50	76.40	75.95	75.10	74.20	73.35	72.45	71.60	70.70	69.85	68.95
697 - 705	82.00	77.95	77.50	76.60	75.75	74.85	74.00	73.10	72.25	71.35	70.45
705 - 713	83.50	79.45	79.00	78.15	77.25	76.40	75.50	74.60	73.75	72.85	72.00
713 - 721	85.05	80.95	80.50	79.65	78.75	77.90	77.00	76.15	75.25	74.40	73.50
721 - 729	86.55	82.50	82.05	81.15	80.30	79.40	78.55	77.65	76.80	75.90	75.05
729 - 737	88.05	84.00	83.55	82.70	81.80	80.95	80.05	79.15	78.30	77.40	76.55
737 - 745	89.60	85.50	85.10	84.20	83.30	82.45	81.55	80.70	79.80	78.95	78.05
745 - 753	91.10	87.05	86.60	85.70	84.85	83.95	83.10	82.20	81.35	80.45	79.60
753 - 761	92.60	88.55	88.10	87.25	86.35	85.50	84.60	83.75	82.85	81.95	81.10
761 - 769	94.15	90.05	89.65	88.75	87.90	87.00	86.10	85.25	84.35	83.50	82.60
769 - 777	95.65	91.60	91.15	90.25	89.40	88.50	87.65	86.75	85.90	85.00	84.15
777 - 785	97.15	93.10	92.65	91.80	90.90	90.05	89.15	88.30	87.40	86.55	85.65
785 - 793	98.70	94.60	94.20	93.30	92.45	91.55	90.65	89.80	88.90	88.05	87.15
793 - 801	100.20	96.15	95.70	94.80	93.95	93.05	92.20	91.30	90.45	89.55	88.70
801 - 809	101.75	97.65	97.20	96.35	95.45	94.60	93.70	92.85	91.95	91.10	90.20
809 - 817	103.25	99.15	98.75	97.85	97.00	96.10	95.25	94.35	93.45	92.60	91.70
817 - 825	104.75	100.70	100.25	99.40	98.50	97.60	96.75	95.85	95.00	94.10	93.25
825 - 833	106.30	102.20	101.75	100.90	100.00	99.15	98.25	97.40	96.50	95.65	94.75
833 - 841	108.05	103.95	103.55	102.65	101.75	100.90	100.00	99.15	98.25	97.40	96.50
841 - 849	109.95	105.85	105.45	104.55	103.70	102.80	101.90	101.05	100.15	99.30	98.40