

**Quebec
Federal tax deductions**
Effective January 1, 2024
Daily (240 pay periods a year)

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											
	78	*(1)	.00									
78	- 80	8.45	.25									
80	- 82	8.70	.50									
82	- 84	8.90	.70									
84	- 86	9.15	.95	.25								
86	- 88	9.35	1.20	.45								
88	- 90	9.60	1.40	.70								
90	- 92	9.85	1.65	.95								
92	- 94	10.05	1.85	1.15								
94	- 96	10.30	2.10	1.40								
96	- 98	10.50	2.35	1.60	.20							
98	- 100	10.75	2.55	1.85	.45							
100	- 102	11.00	2.80	2.10	.65							
102	- 104	11.20	3.00	2.30	.90							
104	- 106	11.45	3.25	2.55	1.15							
106	- 108	11.65	3.50	2.75	1.35							
108	- 110	11.90	3.70	3.00	1.60	.20						
110	- 112	12.15	3.95	3.25	1.80	.40						
112	- 114	12.35	4.15	3.45	2.05	.65						
114	- 116	12.60	4.40	3.70	2.30	.85						
116	- 118	12.80	4.65	3.90	2.50	1.10						
118	- 120	13.05	4.85	4.15	2.75	1.35						
120	- 122	13.30	5.10	4.40	2.95	1.55	.15					
122	- 124	13.50	5.30	4.60	3.20	1.80	.40					
124	- 126	13.75	5.55	4.85	3.45	2.00	.60					
126	- 128	13.95	5.80	5.05	3.65	2.25	.85					
128	- 130	14.20	6.00	5.30	3.90	2.50	1.05					
130	- 132	14.45	6.25	5.55	4.10	2.70	1.30					
132	- 134	14.65	6.45	5.75	4.35	2.95	1.55	.10				
134	- 136	14.90	6.70	6.00	4.60	3.15	1.75	.35				
136	- 138	15.10	6.95	6.20	4.80	3.40	2.00	.55				
138	- 140	15.35	7.15	6.45	5.05	3.65	2.20	.80				
140	- 142	15.60	7.40	6.70	5.25	3.85	2.45	1.05				
142	- 144	15.80	7.60	6.90	5.50	4.10	2.70	1.25				
144	- 146	16.05	7.85	7.15	5.75	4.30	2.90	1.50	.10			
146	- 148	16.25	8.10	7.35	5.95	4.55	3.15	1.70	.30			
148	- 150	16.50	8.30	7.60	6.20	4.80	3.35	1.95	.55			
150	- 152	16.75	8.55	7.85	6.40	5.00	3.60	2.20	.75			
152	- 154	16.95	8.75	8.05	6.65	5.25	3.85	2.40	1.00			
154	- 156	17.20	9.00	8.30	6.90	5.45	4.05	2.65	1.25			
156	- 158	17.40	9.25	8.50	7.10	5.70	4.30	2.85	1.45	.05		
158	- 160	17.65	9.45	8.75	7.35	5.95	4.50	3.10	1.70	.30		
160	- 162	17.90	9.70	9.00	7.55	6.15	4.75	3.35	1.90	.50		
162	- 164	18.10	9.90	9.20	7.80	6.40	4.95	3.55	2.15	.75		
164	- 166	18.35	10.15	9.45	8.05	6.60	5.20	3.80	2.40	.95		
166	- 168	18.55	10.40	9.65	8.25	6.85	5.45	4.00	2.60	1.20		
168	- 170	18.80	10.60	9.90	8.50	7.10	5.65	4.25	2.85	1.45		
170	- 172	19.05	10.85	10.15	8.70	7.30	5.90	4.50	3.05	1.65	.25	
172	- 174	19.25	11.05	10.35	8.95	7.55	6.10	4.70	3.30	1.90	.50	
174	- 176	19.50	11.30	10.60	9.20	7.75	6.35	4.95	3.55	2.10	.70	
176	- 178	19.70	11.55	10.80	9.40	8.00	6.60	5.15	3.75	2.35	.95	
178	- 180	19.95	11.75	11.05	9.65	8.25	6.80	5.40	4.00	2.60	1.15	
180	- 182	20.20	12.00	11.30	9.85	8.45	7.05	5.65	4.20	2.80	1.40	
182	- 184	20.40	12.20	11.50	10.10	8.70	7.25	5.85	4.45	3.05	1.65	.20
184	- 186	20.65	12.45	11.75	10.35	8.90	7.50	6.10	4.70	3.25	1.85	.45

(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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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											
186 - 190	21.00	12.80	12.10	10.65	9.25	7.85	6.45	5.05	3.60	2.20	.80
190 - 194	21.45	13.25	12.55	11.15	9.70	8.30	6.90	5.50	4.05	2.65	1.25
194 - 198	21.90	13.70	13.00	11.60	10.20	8.75	7.35	5.95	4.55	3.10	1.70
198 - 202	22.35	14.15	13.45	12.05	10.65	9.25	7.80	6.40	5.00	3.60	2.15
202 - 206	22.85	14.65	13.90	12.50	11.10	9.70	8.30	6.85	5.45	4.05	2.65
206 - 210	23.30	15.10	14.40	12.95	11.55	10.15	8.75	7.35	5.90	4.50	3.10
210 - 214	23.75	15.55	14.85	13.45	12.00	10.60	9.20	7.80	6.35	4.95	3.55
214 - 218	24.20	16.00	15.30	13.90	12.50	11.05	9.65	8.25	6.85	5.40	4.00
218 - 222	24.65	16.45	15.75	14.35	12.95	11.55	10.10	8.70	7.30	5.90	4.45
222 - 226	25.15	16.95	16.20	14.80	13.40	12.00	10.60	9.15	7.75	6.35	4.95
226 - 230	25.60	17.40	16.70	15.25	13.85	12.45	11.05	9.65	8.20	6.80	5.40
230 - 234	26.05	17.85	17.15	15.75	14.30	12.90	11.50	10.10	8.65	7.25	5.85
234 - 238	26.55	18.35	17.65	16.25	14.85	13.40	12.00	10.60	9.20	7.75	6.35
238 - 242	27.20	19.00	18.30	16.90	15.45	14.05	12.65	11.25	9.80	8.40	7.00
242 - 246	27.85	19.65	18.95	17.50	16.10	14.70	13.30	11.85	10.45	9.05	7.65
246 - 250	28.50	20.30	19.55	18.15	16.75	15.35	13.95	12.50	11.10	9.70	8.30
250 - 254	29.10	20.90	20.20	18.80	17.40	16.00	14.55	13.15	11.75	10.35	8.90
254 - 258	29.75	21.55	20.85	19.45	18.05	16.60	15.20	13.80	12.40	11.00	9.55
258 - 262	30.40	22.20	21.50	20.10	18.70	17.25	15.85	14.45	13.05	11.60	10.20
262 - 266	31.05	22.85	22.15	20.75	19.30	17.90	16.50	15.10	13.65	12.25	10.85
266 - 270	31.70	23.50	22.80	21.40	19.95	18.55	17.15	15.75	14.30	12.90	11.50
270 - 274	32.35	24.15	23.45	22.00	20.60	19.20	17.80	16.40	14.95	13.55	12.15
274 - 278	33.00	24.80	24.10	22.65	21.25	19.85	18.45	17.05	15.60	14.20	12.80
278 - 282	33.65	25.45	24.75	23.30	21.90	20.50	19.10	17.65	16.25	14.85	13.45
282 - 286	34.30	26.10	25.40	23.95	22.55	21.15	19.75	18.30	16.90	15.50	14.10
286 - 290	34.95	26.75	26.05	24.65	23.25	21.80	20.40	19.00	17.60	16.15	14.75
290 - 294	35.65	27.45	26.75	25.30	23.90	22.50	21.10	19.65	18.25	16.85	15.45
294 - 298	36.30	28.10	27.40	26.00	24.60	23.20	21.75	20.35	18.95	17.55	16.10
298 - 302	37.00	28.80	28.10	26.70	25.25	23.85	22.45	21.05	19.65	18.20	16.80
302 - 306	37.70	29.50	28.80	27.35	25.95	24.55	23.15	21.70	20.30	18.90	17.50
306 - 310	38.35	30.15	29.45	28.05	26.65	25.25	23.80	22.40	21.00	19.60	18.15
310 - 314	39.05	30.85	30.15	28.75	27.30	25.90	24.50	23.10	21.65	20.25	18.85
314 - 318	39.75	31.55	30.85	29.40	28.00	26.60	25.20	23.75	22.35	20.95	19.55
318 - 322	40.40	32.20	31.50	30.10	28.70	27.25	25.85	24.45	23.05	21.65	20.20
322 - 326	41.10	32.90	32.20	30.80	29.35	27.95	26.55	25.15	23.70	22.30	20.90
326 - 330	41.75	33.60	32.85	31.45	30.05	28.65	27.25	25.80	24.40	23.00	21.60
330 - 334	42.45	34.25	33.55	32.15	30.75	29.30	27.90	26.50	25.10	23.65	22.25
334 - 338	43.15	34.95	34.25	32.80	31.40	30.00	28.60	27.20	25.75	24.35	22.95
338 - 342	43.80	35.60	34.90	33.50	32.10	30.70	29.25	27.85	26.45	25.05	23.65
342 - 346	44.50	36.30	35.60	34.20	32.80	31.35	29.95	28.55	27.15	25.70	24.30
346 - 350	45.20	37.00	36.30	34.85	33.45	32.05	30.65	29.20	27.80	26.40	25.00
350 - 354	45.85	37.65	36.95	35.55	34.15	32.75	31.30	29.90	28.50	27.10	25.65
354 - 358	46.55	38.35	37.65	36.25	34.80	33.40	32.00	30.60	29.20	27.75	26.35
358 - 362	47.25	39.05	38.35	36.90	35.50	34.10	32.70	31.25	29.85	28.45	27.05
362 - 366	47.90	39.70	39.00	37.60	36.20	34.80	33.35	31.95	30.55	29.15	27.70
366 - 370	48.60	40.40	39.70	38.30	36.85	35.45	34.05	32.65	31.20	29.80	28.40
370 - 374	49.30	41.10	40.40	38.95	37.55	36.15	34.75	33.30	31.90	30.50	29.10
374 - 378	49.95	41.75	41.05	39.65	38.25	36.80	35.40	34.00	32.60	31.20	29.75
378 - 382	50.65	42.45	41.75	40.35	38.90	37.50	36.10	34.70	33.25	31.85	30.45
382 - 386	51.35	43.15	42.40	41.00	39.60	38.20	36.80	35.35	33.95	32.55	31.15
386 - 390	52.00	43.80	43.10	41.70	40.30	38.85	37.45	36.05	34.65	33.20	31.80
390 - 394	52.70	44.50	43.80	42.40	40.95	39.55	38.15	36.75	35.30	33.90	32.50
394 - 398	53.35	45.20	44.45	43.05	41.65	40.25	38.80	37.40	36.00	34.60	33.20
398 - 402	54.05	45.85	45.15	43.75	42.35	40.90	39.50	38.10	36.70	35.25	33.85
402 - 406	54.75	46.55	45.85	44.45	43.00	41.60	40.20	38.80	37.35	35.95	34.55

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From Less than											
406 - 414	55.75	47.55	46.85	45.45	44.05	42.65	41.20	39.80	38.40	37.00	35.55
414 - 422	57.15	48.95	48.25	46.85	45.40	44.00	42.60	41.20	39.75	38.35	36.95
422 - 430	58.50	50.30	49.60	48.20	46.80	45.35	43.95	42.55	41.15	39.70	38.30
430 - 438	59.90	51.70	51.00	49.55	48.15	46.75	45.35	43.90	42.50	41.10	39.70
438 - 446	61.25	53.05	52.35	50.95	49.50	48.10	46.70	45.30	43.90	42.45	41.05
446 - 454	62.60	54.40	53.70	52.30	50.90	49.50	48.05	46.65	45.25	43.85	42.40
454 - 462	64.00	55.80	55.10	53.65	52.25	50.85	49.45	48.05	46.60	45.20	43.80
462 - 470	65.35	57.15	56.45	55.05	53.65	52.20	50.80	49.40	48.00	46.55	45.15
470 - 478	67.00	58.80	58.10	56.70	55.25	53.85	52.45	51.05	49.60	48.20	46.80
478 - 486	68.75	60.55	59.80	58.40	57.00	55.60	54.20	52.75	51.35	49.95	48.55
486 - 494	70.45	62.25	61.55	60.15	58.75	57.35	55.90	54.50	53.10	51.70	50.25
494 - 502	72.20	64.00	63.30	61.90	60.45	59.05	57.65	56.25	54.85	53.40	52.00
502 - 510	73.95	65.75	65.05	63.60	62.20	60.80	59.40	58.00	56.55	55.15	53.75
510 - 518	75.65	67.50	66.75	65.35	63.95	62.55	61.10	59.70	58.30	56.90	55.50
518 - 526	77.40	69.20	68.50	67.10	65.70	64.25	62.85	61.45	60.05	58.65	57.20
526 - 534	79.15	70.95	70.25	68.85	67.40	66.00	64.60	63.20	61.75	60.35	58.95
534 - 542	80.90	72.70	72.00	70.55	69.15	67.75	66.35	64.90	63.50	62.10	60.70
542 - 550	82.60	74.40	73.70	72.30	70.90	69.50	68.05	66.65	65.25	63.85	62.45
550 - 558	84.35	76.15	75.45	74.05	72.65	71.20	69.80	68.40	67.00	65.55	64.15
558 - 566	86.10	77.90	77.20	75.80	74.35	72.95	71.55	70.15	68.70	67.30	65.90
566 - 574	87.85	79.65	78.95	77.50	76.10	74.70	73.30	71.85	70.45	69.05	67.65
574 - 582	89.55	81.35	80.65	79.25	77.85	76.45	75.00	73.60	72.20	70.80	69.35
582 - 590	91.30	83.10	82.40	81.00	79.60	78.15	76.75	75.35	73.95	72.50	71.10
590 - 598	93.05	84.85	84.15	82.75	81.30	79.90	78.50	77.10	75.65	74.25	72.85
598 - 606	94.80	86.60	85.90	84.45	83.05	81.65	80.25	78.80	77.40	76.00	74.60
606 - 614	96.50	88.30	87.60	86.20	84.80	83.40	81.95	80.55	79.15	77.75	76.30
614 - 622	98.25	90.05	89.35	87.95	86.55	85.10	83.70	82.30	80.90	79.45	78.05
622 - 630	100.00	91.80	91.10	89.65	88.25	86.85	85.45	84.05	82.60	81.20	79.80
630 - 638	101.75	93.55	92.80	91.40	90.00	88.60	87.20	85.75	84.35	82.95	81.55
638 - 646	103.45	95.25	94.55	93.15	91.75	90.35	88.90	87.50	86.10	84.70	83.25
646 - 654	105.20	97.00	96.30	94.90	93.45	92.05	90.65	89.25	87.85	86.40	85.00
654 - 662	106.95	98.75	98.05	96.60	95.20	93.80	92.40	91.00	89.55	88.15	86.75
662 - 670	108.65	100.50	99.75	98.35	96.95	95.55	94.10	92.70	91.30	89.90	88.50
670 - 678	110.40	102.20	101.50	100.10	98.70	97.25	95.85	94.45	93.05	91.65	90.20
678 - 686	112.15	103.95	103.25	101.85	100.40	99.00	97.60	96.20	94.75	93.35	91.95
686 - 694	113.90	105.70	105.00	103.55	102.15	100.75	99.35	97.90	96.50	95.10	93.70
694 - 702	115.60	107.40	106.70	105.30	103.90	102.50	101.05	99.65	98.25	96.85	95.40
702 - 710	117.35	109.15	108.45	107.05	105.65	104.20	102.80	101.40	100.00	98.55	97.15
710 - 718	119.10	110.90	110.20	108.80	107.35	105.95	104.55	103.15	101.70	100.30	98.90
718 - 726	120.85	112.65	111.95	110.50	109.10	107.70	106.30	104.85	103.45	102.05	100.65
726 - 734	122.70	114.55	113.80	112.40	111.00	109.60	108.15	106.75	105.35	103.95	102.55
734 - 742	124.65	116.50	115.80	114.35	112.95	111.55	110.15	108.70	107.30	105.90	104.50
742 - 750	126.60	118.45	117.75	116.35	114.90	113.50	112.10	110.70	109.25	107.85	106.45
750 - 758	128.50	120.40	119.70	118.30	116.85	115.45	114.05	112.65	111.25	109.80	108.40
758 - 766	130.45	122.35	121.65	120.25	118.85	117.40	116.00	114.60	113.20	111.75	110.35
766 - 774	132.40	124.30	123.60	122.20	120.80	119.40	117.95	116.55	115.15	113.75	112.30
774 - 782	134.35	126.30	125.55	124.15	122.75	121.35	119.90	118.50	117.10	115.70	114.30
782 - 790	136.25	128.25	127.55	126.10	124.70	123.30	121.90	120.45	119.05	117.65	116.25
790 - 798	138.20	130.20	129.50	128.10	126.65	125.25	123.85	122.45	121.00	119.60	118.20
798 - 806	140.15	132.15	131.45	130.05	128.60	127.20	125.80	124.40	123.00	121.55	120.15
806 - 814	142.10	134.10	133.40	132.00	130.60	129.15	127.75	126.35	124.95	123.50	122.10
814 - 822	144.00	136.05	135.35	133.95	132.55	131.15	129.70	128.30	126.90	125.50	124.05
822 - 830	145.95	138.05	137.30	135.90	134.50	133.10	131.65	130.25	128.85	127.45	126.05
830 - 838	147.90	140.00	139.30	137.85	136.45	135.05	133.65	132.20	130.80	129.40	128.00
838 - 846	149.85	141.95	141.25	139.85	138.40	137.00	135.60	134.20	132.75	131.35	129.95