

**Quebec
Federal tax deductions**
Effective July 1, 2025
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											
	80	*(1)	.00									
80	- 82	8.10	.25									
82	- 84	8.30	.45									
84	- 86	8.50	.65									
86	- 88	8.75	.85	.20								
88	- 90	8.95	1.10	.40								
90	- 92	9.15	1.30	.65								
92	- 94	9.35	1.50	.85								
94	- 96	9.60	1.75	1.05								
96	- 98	9.80	1.95	1.25								
98	- 100	10.00	2.15	1.50	.15							
100	- 102	10.25	2.40	1.70	.35							
102	- 104	10.45	2.60	1.90	.55							
104	- 106	10.65	2.80	2.15	.80							
106	- 108	10.90	3.00	2.35	1.00							
108	- 110	11.10	3.25	2.55	1.20							
110	- 112	11.30	3.45	2.75	1.40	.05						
112	- 114	11.50	3.65	3.00	1.65	.30						
114	- 116	11.75	3.90	3.20	1.85	.50						
116	- 118	11.95	4.10	3.40	2.05	.70						
118	- 120	12.15	4.30	3.65	2.30	.95						
120	- 122	12.40	4.50	3.85	2.50	1.15						
122	- 124	12.60	4.75	4.05	2.70	1.35						
124	- 126	12.80	4.95	4.30	2.90	1.55	.20					
126	- 128	13.00	5.15	4.50	3.15	1.80	.45					
128	- 130	13.25	5.40	4.70	3.35	2.00	.65					
130	- 132	13.45	5.60	4.90	3.55	2.20	.85					
132	- 134	13.65	5.80	5.15	3.80	2.45	1.10					
134	- 136	13.90	6.05	5.35	4.00	2.65	1.30					
136	- 138	14.10	6.25	5.55	4.20	2.85	1.50	.15				
138	- 140	14.30	6.45	5.80	4.45	3.05	1.70	.35				
140	- 142	14.55	6.65	6.00	4.65	3.30	1.95	.60				
142	- 144	14.75	6.90	6.20	4.85	3.50	2.15	.80				
144	- 146	14.95	7.10	6.40	5.05	3.70	2.35	1.00				
146	- 148	15.15	7.30	6.65	5.30	3.95	2.60	1.25				
148	- 150	15.40	7.55	6.85	5.50	4.15	2.80	1.45	.10			
150	- 152	15.60	7.75	7.05	5.70	4.35	3.00	1.65	.30			
152	- 154	15.80	7.95	7.30	5.95	4.60	3.20	1.85	.50			
154	- 156	16.05	8.15	7.50	6.15	4.80	3.45	2.10	.75			
156	- 158	16.25	8.40	7.70	6.35	5.00	3.65	2.30	.95			
158	- 160	16.45	8.60	7.95	6.55	5.20	3.85	2.50	1.15			
160	- 162	16.65	8.80	8.15	6.80	5.45	4.10	2.75	1.35			
162	- 164	16.90	9.05	8.35	7.00	5.65	4.30	2.95	1.60	.25		
164	- 166	17.10	9.25	8.55	7.20	5.85	4.50	3.15	1.80	.45		
166	- 168	17.30	9.45	8.80	7.45	6.10	4.70	3.35	2.00	.65		
168	- 170	17.55	9.70	9.00	7.65	6.30	4.95	3.60	2.25	.90		
170	- 172	17.75	9.90	9.20	7.85	6.50	5.15	3.80	2.45	1.10		
172	- 174	17.95	10.10	9.45	8.10	6.70	5.35	4.00	2.65	1.30		
174	- 176	18.20	10.30	9.65	8.30	6.95	5.60	4.25	2.90	1.50	.15	
176	- 178	18.40	10.55	9.85	8.50	7.15	5.80	4.45	3.10	1.75	.40	
178	- 180	18.60	10.75	10.05	8.70	7.35	6.00	4.65	3.30	1.95	.60	
180	- 182	18.80	10.95	10.30	8.95	7.60	6.25	4.85	3.50	2.15	.80	
182	- 184	19.05	11.20	10.50	9.15	7.80	6.45	5.10	3.75	2.40	1.05	
184	- 186	19.25	11.40	10.70	9.35	8.00	6.65	5.30	3.95	2.60	1.25	
186	- 188	19.45	11.60	10.95	9.60	8.20	6.85	5.50	4.15	2.80	1.45	.10

(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											
188 - 192	19.80	11.95	11.25	9.90	8.55	7.20	5.85	4.50	3.15	1.80	.45
192 - 196	20.20	12.35	11.70	10.35	9.00	7.60	6.25	4.90	3.55	2.20	.85
196 - 200	20.65	12.80	12.10	10.75	9.40	8.05	6.70	5.35	4.00	2.65	1.30
200 - 204	21.05	13.20	12.55	11.20	9.85	8.50	7.15	5.80	4.40	3.05	1.70
204 - 208	21.50	13.65	12.95	11.60	10.25	8.90	7.55	6.20	4.85	3.50	2.15
208 - 212	21.95	14.10	13.40	12.05	10.70	9.35	8.00	6.65	5.30	3.95	2.55
212 - 216	22.35	14.50	13.85	12.50	11.10	9.75	8.40	7.05	5.70	4.35	3.00
216 - 220	22.80	14.95	14.25	12.90	11.55	10.20	8.85	7.50	6.15	4.80	3.45
220 - 224	23.20	15.35	14.70	13.35	12.00	10.65	9.25	7.90	6.55	5.20	3.85
224 - 228	23.65	15.80	15.10	13.75	12.40	11.05	9.70	8.35	7.00	5.65	4.30
228 - 232	24.10	16.20	15.55	14.20	12.85	11.50	10.15	8.80	7.45	6.05	4.70
232 - 236	24.50	16.65	16.00	14.60	13.25	11.90	10.55	9.20	7.85	6.50	5.15
236 - 240	24.95	17.10	16.40	15.05	13.70	12.35	11.00	9.65	8.30	6.95	5.60
240 - 244	25.40	17.55	16.85	15.50	14.15	12.80	11.45	10.10	8.75	7.40	6.05
244 - 248	26.05	18.20	17.50	16.15	14.80	13.45	12.10	10.75	9.40	8.05	6.70
248 - 252	26.70	18.85	18.15	16.80	15.45	14.10	12.75	11.40	10.05	8.70	7.35
252 - 256	27.35	19.50	18.80	17.45	16.10	14.75	13.40	12.05	10.70	9.35	8.00
256 - 260	28.00	20.15	19.45	18.10	16.75	15.40	14.05	12.70	11.35	10.00	8.60
260 - 264	28.65	20.75	20.10	18.75	17.40	16.05	14.70	13.35	11.95	10.60	9.25
264 - 268	29.25	21.40	20.75	19.40	18.05	16.70	15.30	13.95	12.60	11.25	9.90
268 - 272	29.90	22.05	21.40	20.05	18.70	17.30	15.95	14.60	13.25	11.90	10.55
272 - 276	30.55	22.70	22.05	20.65	19.30	17.95	16.60	15.25	13.90	12.55	11.20
276 - 280	31.20	23.35	22.65	21.30	19.95	18.60	17.25	15.90	14.55	13.20	11.85
280 - 284	31.85	24.00	23.30	21.95	20.60	19.25	17.90	16.55	15.20	13.85	12.50
284 - 288	32.50	24.65	23.95	22.60	21.25	19.90	18.55	17.20	15.85	14.50	13.15
288 - 292	33.15	25.30	24.60	23.25	21.90	20.55	19.20	17.85	16.50	15.15	13.80
292 - 296	33.80	25.95	25.25	23.90	22.55	21.20	19.85	18.50	17.15	15.80	14.45
296 - 300	34.45	26.60	25.95	24.60	23.20	21.85	20.50	19.15	17.80	16.45	15.10
300 - 304	35.15	27.30	26.60	25.25	23.90	22.55	21.20	19.85	18.50	17.15	15.80
304 - 308	35.85	27.95	27.30	25.95	24.60	23.25	21.90	20.55	19.20	17.80	16.45
308 - 312	36.50	28.65	28.00	26.60	25.25	23.90	22.55	21.20	19.85	18.50	17.15
312 - 316	37.20	29.35	28.65	27.30	25.95	24.60	23.25	21.90	20.55	19.20	17.85
316 - 320	37.90	30.00	29.35	28.00	26.65	25.30	23.95	22.60	21.20	19.85	18.50
320 - 324	38.55	30.70	30.00	28.65	27.30	25.95	24.60	23.25	21.90	20.55	19.20
324 - 328	39.25	31.40	30.70	29.35	28.00	26.65	25.30	23.95	22.60	21.25	19.90
328 - 332	39.90	32.05	31.40	30.05	28.70	27.35	26.00	24.60	23.25	21.90	20.55
332 - 336	40.60	32.75	32.05	30.70	29.35	28.00	26.65	25.30	23.95	22.60	21.25
336 - 340	41.30	33.45	32.75	31.40	30.05	28.70	27.35	26.00	24.65	23.30	21.95
340 - 344	41.95	34.10	33.45	32.10	30.75	29.40	28.00	26.65	25.30	23.95	22.60
344 - 348	42.65	34.80	34.10	32.75	31.40	30.05	28.70	27.35	26.00	24.65	23.30
348 - 352	43.35	35.50	34.80	33.45	32.10	30.75	29.40	28.05	26.70	25.35	24.00
352 - 356	44.00	36.15	35.50	34.15	32.80	31.40	30.05	28.70	27.35	26.00	24.65
356 - 360	44.70	36.85	36.15	34.80	33.45	32.10	30.75	29.40	28.05	26.70	25.35
360 - 364	45.40	37.55	36.85	35.50	34.15	32.80	31.45	30.10	28.75	27.40	26.00
364 - 368	46.05	38.20	37.55	36.20	34.80	33.45	32.10	30.75	29.40	28.05	26.70
368 - 372	46.75	38.90	38.20	36.85	35.50	34.15	32.80	31.45	30.10	28.75	27.40
372 - 376	47.45	39.55	38.90	37.55	36.20	34.85	33.50	32.15	30.80	29.40	28.05
376 - 380	48.10	40.25	39.60	38.25	36.85	35.50	34.15	32.80	31.45	30.10	28.75
380 - 384	48.80	40.95	40.25	38.90	37.55	36.20	34.85	33.50	32.15	30.80	29.45
384 - 388	49.50	41.60	40.95	39.60	38.25	36.90	35.55	34.20	32.80	31.45	30.10
388 - 392	50.15	42.30	41.65	40.25	38.90	37.55	36.20	34.85	33.50	32.15	30.80
392 - 396	50.85	43.00	42.30	40.95	39.60	38.25	36.90	35.55	34.20	32.85	31.50
396 - 400	51.50	43.65	43.00	41.65	40.30	38.95	37.60	36.20	34.85	33.50	32.15
400 - 404	52.20	44.35	43.65	42.30	40.95	39.60	38.25	36.90	35.55	34.20	32.85
404 - 408	52.90	45.05	44.35	43.00	41.65	40.30	38.95	37.60	36.25	34.90	33.55

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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
408	- 416	53.90	46.05	45.40	44.05	42.65	41.30	39.95	38.60	37.25	35.90	34.55
416	- 424	55.30	47.45	46.75	45.40	44.05	42.70	41.35	40.00	38.65	37.30	35.90
424	- 432	56.65	48.80	48.10	46.75	45.40	44.05	42.70	41.35	40.00	38.65	37.30
432	- 440	58.00	50.15	49.50	48.15	46.80	45.45	44.05	42.70	41.35	40.00	38.65
440	- 448	59.40	51.55	50.85	49.50	48.15	46.80	45.45	44.10	42.75	41.40	40.05
448	- 456	60.75	52.90	52.25	50.85	49.50	48.15	46.80	45.45	44.10	42.75	41.40
456	- 464	62.15	54.25	53.60	52.25	50.90	49.55	48.20	46.85	45.50	44.10	42.75
464	- 472	63.50	55.65	54.95	53.60	52.25	50.90	49.55	48.20	46.85	45.50	44.15
472	- 480	64.85	57.00	56.35	55.00	53.65	52.30	50.90	49.55	48.20	46.85	45.50
480	- 488	66.35	58.50	57.85	56.50	55.15	53.80	52.45	51.10	49.70	48.35	47.00
488	- 496	68.10	60.25	59.60	58.20	56.85	55.50	54.15	52.80	51.45	50.10	48.75
496	- 504	69.85	62.00	61.30	59.95	58.60	57.25	55.90	54.55	53.20	51.85	50.50
504	- 512	71.60	63.75	63.05	61.70	60.35	59.00	57.65	56.30	54.95	53.60	52.25
512	- 520	73.30	65.45	64.80	63.45	62.10	60.75	59.40	58.00	56.65	55.30	53.95
520	- 528	75.05	67.20	66.55	65.15	63.80	62.45	61.10	59.75	58.40	57.05	55.70
528	- 536	76.80	68.95	68.25	66.90	65.55	64.20	62.85	61.50	60.15	58.80	57.45
536	- 544	78.55	70.70	70.00	68.65	67.30	65.95	64.60	63.25	61.90	60.55	59.15
544	- 552	80.25	72.40	71.75	70.40	69.05	67.70	66.30	64.95	63.60	62.25	60.90
552	- 560	82.00	74.15	73.45	72.10	70.75	69.40	68.05	66.70	65.35	64.00	62.65
560	- 568	83.75	75.90	75.20	73.85	72.50	71.15	69.80	68.45	67.10	65.75	64.40
568	- 576	85.50	77.60	76.95	75.60	74.25	72.90	71.55	70.20	68.85	67.45	66.10
576	- 584	87.20	79.35	78.70	77.35	76.00	74.60	73.25	71.90	70.55	69.20	67.85
584	- 592	88.95	81.10	80.40	79.05	77.70	76.35	75.00	73.65	72.30	70.95	69.60
592	- 600	90.70	82.85	82.15	80.80	79.45	78.10	76.75	75.40	74.05	72.70	71.35
600	- 608	92.45	84.55	83.90	82.55	81.20	79.85	78.50	77.15	75.75	74.40	73.05
608	- 616	94.15	86.30	85.65	84.30	82.90	81.55	80.20	78.85	77.50	76.15	74.80
616	- 624	95.90	88.05	87.35	86.00	84.65	83.30	81.95	80.60	79.25	77.90	76.55
624	- 632	97.65	89.80	89.10	87.75	86.40	85.05	83.70	82.35	81.00	79.65	78.30
632	- 640	99.35	91.50	90.85	89.50	88.15	86.80	85.45	84.05	82.70	81.35	80.00
640	- 648	101.10	93.25	92.60	91.20	89.85	88.50	87.15	85.80	84.45	83.10	81.75
648	- 656	102.85	95.00	94.30	92.95	91.60	90.25	88.90	87.55	86.20	84.85	83.50
656	- 664	104.60	96.75	96.05	94.70	93.35	92.00	90.65	89.30	87.95	86.60	85.25
664	- 672	106.30	98.45	97.80	96.45	95.10	93.75	92.40	91.00	89.65	88.30	86.95
672	- 680	108.05	100.20	99.50	98.15	96.80	95.45	94.10	92.75	91.40	90.05	88.70
680	- 688	109.80	101.95	101.25	99.90	98.55	97.20	95.85	94.50	93.15	91.80	90.45
688	- 696	111.55	103.65	103.00	101.65	100.30	98.95	97.60	96.25	94.90	93.55	92.15
696	- 704	113.25	105.40	104.75	103.40	102.05	100.70	99.30	97.95	96.60	95.25	93.90
704	- 712	115.00	107.15	106.45	105.10	103.75	102.40	101.05	99.70	98.35	97.00	95.65
712	- 720	116.75	108.90	108.20	106.85	105.50	104.15	102.80	101.45	100.10	98.75	97.40
720	- 728	118.50	110.60	109.95	108.60	107.25	105.90	104.55	103.20	101.85	100.45	99.10
728	- 736	120.20	112.35	111.70	110.35	109.00	107.60	106.25	104.90	103.55	102.20	100.85
736	- 744	121.95	114.10	113.40	112.05	110.70	109.35	108.00	106.65	105.30	103.95	102.60
744	- 752	123.80	115.95	115.25	113.90	112.55	111.20	109.85	108.50	107.15	105.80	104.45
752	- 760	125.75	117.90	117.20	115.85	114.50	113.15	111.80	110.45	109.10	107.75	106.40
760	- 768	127.65	119.85	119.20	117.85	116.45	115.10	113.75	112.40	111.05	109.70	108.35
768	- 776	129.60	121.80	121.15	119.80	118.45	117.10	115.75	114.35	113.00	111.65	110.30
776	- 784	131.55	123.75	123.10	121.75	120.40	119.05	117.70	116.35	115.00	113.60	112.25
784	- 792	133.50	125.75	125.05	123.70	122.35	121.00	119.65	118.30	116.95	115.60	114.25
792	- 800	135.40	127.70	127.00	125.65	124.30	122.95	121.60	120.25	118.90	117.55	116.20
800	- 808	137.35	129.65	128.95	127.60	126.25	124.90	123.55	122.20	120.85	119.50	118.15
808	- 816	139.30	131.60	130.90	129.55	128.20	126.85	125.50	124.15	122.80	121.45	120.10
816	- 824	141.20	133.55	132.90	131.55	130.15	128.80	127.45	126.10	124.75	123.40	122.05
824	- 832	143.15	135.50	134.85	133.50	132.15	130.80	129.40	128.05	126.70	125.35	124.00
832	- 840	145.10	137.45	136.80	135.45	134.10	132.75	131.40	130.05	128.65	127.30	125.95
840	- 848	147.05	139.45	138.75	137.40	136.05	134.70	133.35	132.00	130.65	129.30	127.95