

Federal tax deductions

Effective July 1, 2023

Monthly (12 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
	1458	*(1)	.00									
1458	- 1466	188.20	.70									
1466	- 1474	189.30	1.80									
1474	- 1482	190.45	2.95									
1482	- 1490	191.55	4.05									
1490	- 1498	192.65	5.15									
1498	- 1506	193.75	6.25									
1506	- 1514	194.85	7.35									
1514	- 1522	195.95	8.45									
1522	- 1530	197.10	9.60									
1530	- 1538	198.20	10.70									
1538	- 1546	199.30	11.80									
1546	- 1554	200.40	12.90									
1554	- 1562	201.50	14.00									
1562	- 1570	202.65	15.15									
1570	- 1578	203.75	16.25	.10								
1578	- 1586	204.85	17.35	1.20								
1586	- 1594	205.95	18.45	2.30								
1594	- 1602	207.05	19.55	3.40								
1602	- 1610	208.20	20.70	4.55								
1610	- 1618	209.30	21.80	5.65								
1618	- 1626	210.40	22.90	6.75								
1626	- 1634	211.50	24.00	7.85								
1634	- 1642	212.60	25.10	8.95								
1642	- 1650	213.70	26.20	10.10								
1650	- 1658	214.85	27.35	11.20								
1658	- 1666	215.95	28.45	12.30								
1666	- 1674	217.05	29.55	13.40								
1674	- 1682	218.15	30.65	14.50								
1682	- 1690	219.25	31.75	15.60								
1690	- 1698	220.40	32.90	16.75								
1698	- 1706	221.50	34.00	17.85								
1706	- 1714	222.60	35.10	18.95								
1714	- 1722	223.70	36.20	20.05								
1722	- 1730	224.80	37.30	21.15								
1730	- 1738	225.90	38.40	22.30								
1738	- 1746	227.05	39.55	23.40								
1746	- 1754	228.15	40.65	24.50								
1754	- 1762	229.25	41.75	25.60								
1762	- 1770	230.35	42.85	26.70								
1770	- 1778	231.45	43.95	27.80								
1778	- 1786	232.60	45.10	28.95								
1786	- 1794	233.70	46.20	30.05								
1794	- 1802	234.80	47.30	31.15								
1802	- 1810	235.90	48.40	32.25								
1810	- 1818	237.00	49.50	33.35	1.10							
1818	- 1826	238.15	50.65	34.50	2.20							
1826	- 1834	239.25	51.75	35.60	3.30							
1834	- 1842	240.35	52.85	36.70	4.40							
1842	- 1850	241.45	53.95	37.80	5.50							
1850	- 1858	242.55	55.05	38.90	6.65							
1858	- 1866	243.65	56.15	40.05	7.75							
1866	- 1874	244.80	57.30	41.15	8.85							
1874	- 1882	245.90	58.40	42.25	9.95							
1882	- 1890	247.00	59.50	43.35	11.05							

(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 July 1, 2023

Monthly (12 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											
1890 - 1908	248.80	61.30	45.15	12.85							
1908 - 1926	251.30	63.80	47.65	15.35							
1926 - 1944	253.80	66.30	50.15	17.85							
1944 - 1962	256.30	68.80	52.65	20.35							
1962 - 1980	258.80	71.30	55.15	22.85							
1980 - 1998	261.30	73.80	57.65	25.35							
1998 - 2016	263.80	76.30	60.15	27.85							
2016 - 2034	266.25	78.75	62.65	30.35							
2034 - 2052	268.75	81.25	65.10	32.85	.55						
2052 - 2070	271.25	83.75	67.60	35.35	3.05						
2070 - 2088	273.75	86.25	70.10	37.85	5.55						
2088 - 2106	276.25	88.75	72.60	40.30	8.05						
2106 - 2124	278.75	91.25	75.10	42.80	10.55						
2124 - 2142	281.25	93.75	77.60	45.30	13.05						
2142 - 2160	283.75	96.25	80.10	47.80	15.50						
2160 - 2178	286.25	98.75	82.60	50.30	18.00						
2178 - 2196	288.75	101.25	85.10	52.80	20.50						
2196 - 2214	291.25	103.75	87.60	55.30	23.00						
2214 - 2232	293.75	106.25	90.10	57.80	25.50						
2232 - 2250	296.20	108.70	92.60	60.30	28.00						
2250 - 2268	298.70	111.20	95.05	62.80	30.50						
2268 - 2286	301.20	113.70	97.55	65.30	33.00	.70					
2286 - 2304	303.70	116.20	100.05	67.80	35.50	3.20					
2304 - 2322	306.20	118.70	102.55	70.25	38.00	5.70					
2322 - 2340	308.70	121.20	105.05	72.75	40.50	8.20					
2340 - 2358	311.20	123.70	107.55	75.25	43.00	10.70					
2358 - 2376	313.70	126.20	110.05	77.75	45.45	13.20					
2376 - 2394	316.20	128.70	112.55	80.25	47.95	15.70					
2394 - 2412	318.70	131.20	115.05	82.75	50.45	18.20					
2412 - 2430	321.20	133.70	117.55	85.25	52.95	20.65					
2430 - 2448	323.65	136.15	120.05	87.75	55.45	23.15					
2448 - 2466	326.15	138.65	122.55	90.25	57.95	25.65					
2466 - 2484	328.65	141.15	125.00	92.75	60.45	28.15					
2484 - 2502	331.15	143.65	127.50	95.25	62.95	30.65					
2502 - 2520	333.65	146.15	130.00	97.75	65.45	33.15	.85				
2520 - 2538	336.15	148.65	132.50	100.20	67.95	35.65	3.35				
2538 - 2556	338.65	151.15	135.00	102.70	70.45	38.15	5.85				
2556 - 2574	341.15	153.65	137.50	105.20	72.95	40.65	8.35				
2574 - 2592	343.65	156.15	140.00	107.70	75.40	43.15	10.85				
2592 - 2610	346.15	158.65	142.50	110.20	77.90	45.65	13.35				
2610 - 2628	348.65	161.15	145.00	112.70	80.40	48.15	15.85				
2628 - 2646	351.15	163.65	147.50	115.20	82.90	50.60	18.35				
2646 - 2664	353.60	166.10	150.00	117.70	85.40	53.10	20.85				
2664 - 2682	356.10	168.60	152.50	120.20	87.90	55.60	23.35				
2682 - 2700	358.60	171.10	154.95	122.70	90.40	58.10	25.80				
2700 - 2718	361.10	173.60	157.45	125.20	92.90	60.60	28.30				
2718 - 2736	363.60	176.10	159.95	127.70	95.40	63.10	30.80				
2736 - 2754	366.10	178.60	162.45	130.15	97.90	65.60	33.30	1.00			
2754 - 2772	368.60	181.10	164.95	132.65	100.40	68.10	35.80	3.50			
2772 - 2790	371.10	183.60	167.45	135.15	102.90	70.60	38.30	6.00			
2790 - 2808	373.60	186.10	169.95	137.65	105.35	73.10	40.80	8.50			
2808 - 2826	376.10	188.60	172.45	140.15	107.85	75.60	43.30	11.00			
2826 - 2844	378.60	191.10	174.95	142.65	110.35	78.10	45.80	13.50			
2844 - 2862	381.10	193.60	177.45	145.15	112.85	80.55	48.30	16.00			
2862 - 2880	383.55	196.05	179.95	147.65	115.35	83.05	50.80	18.50			

Manitoba provincial tax deductions

Effective July 1, 2023

Monthly (12 pay periods a year)

Also look up the tax deductions in the federal 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
	1708	* (1)	.00									
1708	- 1716	172.80	.50									
1716	- 1724	173.60	1.25									
1724	- 1732	174.40	2.05									
1732	- 1740	175.20	2.85									
1740	- 1748	176.00	3.65									
1748	- 1756	176.75	4.45									
1756	- 1764	177.55	5.25									
1764	- 1772	178.35	6.05									
1772	- 1780	179.15	6.85									
1780	- 1788	179.95	7.65	.05								
1788	- 1796	180.75	8.45	.85								
1796	- 1804	181.55	9.25	1.65								
1804	- 1812	182.35	10.05	2.45								
1812	- 1820	183.15	10.85	3.25								
1820	- 1828	183.95	11.65	4.05								
1828	- 1836	184.75	12.45	4.85								
1836	- 1844	185.55	13.25	5.65								
1844	- 1852	186.35	14.05	6.45								
1852	- 1860	187.15	14.85	7.25								
1860	- 1868	187.95	15.65	8.05								
1868	- 1876	188.75	16.45	8.85								
1876	- 1884	189.55	17.25	9.65								
1884	- 1892	190.35	18.05	10.45								
1892	- 1900	191.15	18.85	11.25								
1900	- 1908	191.95	19.65	12.05								
1908	- 1916	192.75	20.45	12.80								
1916	- 1924	193.55	21.25	13.60								
1924	- 1932	194.35	22.05	14.40								
1932	- 1940	195.15	22.85	15.20								
1940	- 1948	195.95	23.65	16.00	.80							
1948	- 1956	196.75	24.45	16.80	1.60							
1956	- 1964	197.55	25.25	17.60	2.40							
1964	- 1972	198.35	26.05	18.40	3.20							
1972	- 1980	199.15	26.85	19.20	4.00							
1980	- 1988	199.95	27.65	20.00	4.75							
1988	- 1996	200.75	28.45	20.80	5.55							
1996	- 2004	201.55	29.25	21.60	6.35							
2004	- 2012	202.35	30.05	22.40	7.15							
2012	- 2020	203.15	30.80	23.20	7.95							
2020	- 2028	203.95	31.60	24.00	8.75							
2028	- 2036	204.75	32.40	24.80	9.55							
2036	- 2044	205.55	33.20	25.60	10.35							
2044	- 2052	206.30	34.00	26.40	11.15							
2052	- 2060	207.10	34.80	27.20	11.95							
2060	- 2068	207.90	35.60	28.00	12.75							
2068	- 2076	208.70	36.40	28.80	13.55							
2076	- 2084	209.50	37.20	29.60	14.35							
2084	- 2092	210.30	38.00	30.40	15.15							
2092	- 2100	211.10	38.80	31.20	15.95	.70						
2100	- 2108	211.90	39.60	32.00	16.75	1.50						
2108	- 2116	212.70	40.40	32.80	17.55	2.30						
2116	- 2124	213.50	41.20	33.60	18.35	3.10						
2124	- 2132	214.30	42.00	34.40	19.15	3.90						
2132	- 2140	215.10	42.80	35.20	19.95	4.70						

(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.

Manitoba provincial tax deductions

Effective July 1, 2023

Monthly (12 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											
2140 - 2158	216.40	44.10	36.50	21.25	6.00						
2158 - 2176	218.20	45.90	38.30	23.05	7.80						
2176 - 2194	220.00	47.70	40.10	24.85	9.60						
2194 - 2212	221.80	49.50	41.85	26.65	11.40						
2212 - 2230	223.60	51.30	43.65	28.45	13.20						
2230 - 2248	225.40	53.10	45.45	30.25	15.00						
2248 - 2266	227.20	54.90	47.25	32.05	16.80	1.55					
2266 - 2284	229.00	56.70	49.05	33.85	18.60	3.35					
2284 - 2302	230.80	58.50	50.85	35.60	20.40	5.15					
2302 - 2320	232.60	60.30	52.65	37.40	22.20	6.95					
2320 - 2338	234.40	62.05	54.45	39.20	24.00	8.75					
2338 - 2356	236.15	63.85	56.25	41.00	25.80	10.55					
2356 - 2374	237.95	65.65	58.05	42.80	27.55	12.35					
2374 - 2392	239.75	67.45	59.85	44.60	29.35	14.15					
2392 - 2410	241.55	69.25	61.65	46.40	31.15	15.95	.70				
2410 - 2428	243.35	71.05	63.45	48.20	32.95	17.75	2.50				
2428 - 2446	245.15	72.85	65.25	50.00	34.75	19.50	4.30				
2446 - 2464	246.95	74.65	67.05	51.80	36.55	21.30	6.10				
2464 - 2482	248.75	76.45	68.85	53.60	38.35	23.10	7.90				
2482 - 2500	250.55	78.25	70.65	55.40	40.15	24.90	9.70				
2500 - 2518	252.35	80.05	72.40	57.20	41.95	26.70	11.45				
2518 - 2536	254.15	81.85	74.20	59.00	43.75	28.50	13.25				
2536 - 2554	255.95	83.65	76.00	60.80	45.55	30.30	15.05				
2554 - 2572	257.75	85.45	77.80	62.60	47.35	32.10	16.85	1.65			
2572 - 2590	259.55	87.25	79.60	64.35	49.15	33.90	18.65	3.45			
2590 - 2608	261.35	89.05	81.40	66.15	50.95	35.70	20.45	5.20			
2608 - 2626	263.15	90.80	83.20	67.95	52.75	37.50	22.25	7.00			
2626 - 2644	264.90	92.60	85.00	69.75	54.55	39.30	24.05	8.80			
2644 - 2662	266.70	94.40	86.80	71.55	56.30	41.10	25.85	10.60			
2662 - 2680	268.50	96.20	88.60	73.35	58.10	42.90	27.65	12.40			
2680 - 2698	270.30	98.00	90.40	75.15	59.90	44.70	29.45	14.20			
2698 - 2716	272.10	99.80	92.20	76.95	61.70	46.50	31.25	16.00	.75		
2716 - 2734	273.90	101.60	94.00	78.75	63.50	48.30	33.05	17.80	2.55		
2734 - 2752	275.70	103.40	95.80	80.55	65.30	50.05	34.85	19.60	4.35		
2752 - 2770	277.50	105.20	97.60	82.35	67.10	51.85	36.65	21.40	6.15		
2770 - 2788	279.30	107.00	99.40	84.15	68.90	53.65	38.45	23.20	7.95		
2788 - 2806	281.10	108.80	101.15	85.95	70.70	55.45	40.25	25.00	9.75		
2806 - 2824	282.90	110.60	102.95	87.75	72.50	57.25	42.00	26.80	11.55		
2824 - 2842	284.70	112.40	104.75	89.55	74.30	59.05	43.80	28.60	13.35		
2842 - 2860	286.50	114.20	106.55	91.35	76.10	60.85	45.60	30.40	15.15		
2860 - 2878	288.30	116.00	108.35	93.15	77.90	62.65	47.40	32.20	16.95	1.70	
2878 - 2896	290.10	117.80	110.15	94.90	79.70	64.45	49.20	33.95	18.75	3.50	
2896 - 2914	291.90	119.55	111.95	96.70	81.50	66.25	51.00	35.75	20.55	5.30	
2914 - 2932	293.70	121.35	113.75	98.50	83.30	68.05	52.80	37.55	22.35	7.10	
2932 - 2950	295.45	123.15	115.55	100.30	85.10	69.85	54.60	39.35	24.15	8.90	
2950 - 2968	297.25	124.95	117.35	102.10	86.85	71.65	56.40	41.15	25.90	10.70	
2968 - 2986	299.05	126.75	119.15	103.90	88.65	73.45	58.20	42.95	27.70	12.50	
2986 - 3004	300.85	128.55	120.95	105.70	90.45	75.25	60.00	44.75	29.50	14.30	
3004 - 3022	302.65	130.35	122.75	107.50	92.25	77.05	61.80	46.55	31.30	16.10	.85
3022 - 3040	304.45	132.15	124.55	109.30	94.05	78.80	63.60	48.35	33.10	17.90	2.65
3040 - 3058	306.25	133.95	126.35	111.10	95.85	80.60	65.40	50.15	34.90	19.65	4.45
3058 - 3076	308.05	135.75	128.15	112.90	97.65	82.40	67.20	51.95	36.70	21.45	6.25
3076 - 3094	309.85	137.55	129.95	114.70	99.45	84.20	69.00	53.75	38.50	23.25	8.05
3094 - 3112	311.75	139.45	131.85	116.60	101.40	86.15	70.90	55.65	40.45	25.20	9.95
3112 - 3130	313.90	141.60	134.00	118.75	103.50	88.30	73.05	57.80	42.55	27.35	12.10

