



Canada Revenue
Agency

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T4032-ON, Payroll Deductions Tables – CPP, EI, and income tax deductions – Ontario

**Effective
January 1, 2023**

What's new as of January 1, 2023

The major changes made to this guide since the last edition are outlined.

This guide reflects some income tax changes recently announced which, if enacted as proposed, would be effective January 1, 2023. At the time of publishing, some of these proposed changes were not law. We recommend that you use the new payroll deductions tables in this guide for withholding starting with the first payroll in January 2023.

On March 3, 2022, amendments were made to Subsection 100 (3), paragraph 60 (e.1) of the Income Tax Regulation, ensuring Canada Pension Plan (CPP) additional contributions are treated as a deduction at source. This is effective January 1, 2023. The amended tax treatment for CPP additional contributions is imbedded in the tax deduction tables. You are not required to take any additional steps to include this deduction.

The provincial and federal tables are designed to accurately calculate the deductions provided by the CPP additional contributions in most situations. However, for the following situations, use the Payroll Deductions Online Calculator (PDOC) for more accurate calculations:

- If at any point during the year, the employee reaches the Year's Maximum Pensionable Earnings (YMPE) of \$66,600 or;
- A payment of remuneration, if annualized by the number of pay periods in the cycle, is over the YMPE of \$66,600

If the tables are used in these situations, it may result in over or under deduction of federal and provincial taxes during the year.

The federal income tax thresholds have been indexed for 2023.

The federal Canada Employment Amount (CEA) has been indexed to \$1,368 for 2023.

The Ontario income thresholds, personal amounts, surtax thresholds and tax reduction amounts have been indexed for 2023.

Upcoming changes as of January 1, 2024

As per Canada Pension Plan Regulations Subsection 5.1 (1), for the year 2024 and each subsequent year, pensionable earnings up to the second earnings ceiling will be subject to the second additional contributions rate.

Use PDOC for more accurate calculations in the following situations for 2024 and onwards:

- If at any point during the year, the employee reaches the YMPE or;
- A payment of remuneration, if annualized by the number of pay periods in the cycle, is over the YMPE

If the tables are used in these situations, it may result in over or under deduction of federal and provincial taxes during the year.

Payroll Deductions Tables

You can download guides T4008, Payroll Deductions Supplementary Tables, and T4032, Payroll Deductions Tables, from our webpage at canada.ca/payroll. You can also choose to print only the pages or information that you need.

Payroll Deductions Online Calculator

For your 2023 payroll deductions, we strongly recommend using our PDOC. The online calculator makes it faster and easier to calculate payroll deductions. The calculator also uses exact salary figures and provides more accurate calculations. PDOC is available at canada.ca/pdoc.

PDOC calculates payroll deductions for the most common pay periods, as well as the applicable province (except Quebec) or territory.

PDOC users are now able to input the number of pensionable months for the Canada Pension Plan contribution calculation for the 2023 taxation year. For more information and examples regarding pensionable months, refer to **T4001 Employers' Guide – Payroll Deductions and Remittances**.

Let us notify you

We provide a digital service that can notify you immediately, **free of charge**, of any changes for payroll deductions.

To subscribe, visit our webpage at canada.ca/cra-email-lists and enter your business's email address for each mailing list that you want to join.

Special Notice

Payroll Deductions Tables (T4032)

The Canada Revenue Agency is no longer publishing the paper and CD versions of the Guide T4032, Payroll Deductions Tables. The digital versions of the guide continue to be available on our website at canada.ca/payroll.

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This guide uses plain language to explain the most common tax situations. If you need more help, contact **1-800-959-5525**.

Who should use this guide?

This guide is intended for the employer and the payer. It contains tables for federal and provincial tax deductions, CPP contributions and EI premiums. It will help you determine the payroll deductions for your employees or pensioners.

The provincial and federal tables are designed to accurately calculate the deductions provided by the CPP additional contributions in most situations. However, for the following situations, we recommend using the PDOC for more accurate calculations:

- If at any point during the year, the employee reaches the YMPE of \$66,600 or;
- A payment of remuneration, if annualized by the number of pay periods in the cycle, is over the YMPE of \$66,600

If the tables are used in these situations, it may result in over or under deduction of federal and provincial taxes during the year.

For more information on deducting, remitting, and reporting payroll deductions, see the following employers' guides:

- T4001, Employers' Guide – Payroll Deductions and Remittances
- T4130, Employers' Guide – Taxable Benefits and Allowances
- RC4110, Employee or Self-employed?
- RC4120, Employers' Guide – Filing the T4 Slip and Summary
- RC4157, Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary

These guides are available on our website at canada.ca/taxes.

Note

Refer to the 2022 edition of Payroll Deductions Tables to resolve any pensionable and insurable earnings review (PIER) deficiencies that we identify in processing your 2022 T4 return.

What if your pay period is not in this guide?

This guide contains the most common pay periods: weekly, biweekly (every two weeks), semi-monthly, and monthly. If you have unusual pay periods, such as daily (240 working days), or 10, 13, or 22 pay periods a year, see the Guide T4008, Payroll Deductions Supplementary Tables, or the Payroll Deductions Online Calculator (PDOC) to determine tax deductions.

Which provincial or territorial tax table should you use?

Before you decide which tax table to use, you have to determine your employee's province or territory of employment. This depends on whether or not you require the employee to report for work at your place of business.

If the employee reports for work at your place of business, the province or territory of employment is considered to be the province or territory where your business is located.

To withhold payroll deductions, use the tax table for that province or territory of employment.

If you do not require the employee to report for work at your place of business, the province or territory of employment is the province or territory in which your business is located and from which you pay your employee's salary.

For more information and examples, see Chapter 1, "General Information" in Guide **T4001 Employers' Guide – Payroll Deductions and Remittances**.

Federal tax for 2023

Indexing for 2023

For 2023, the federal income thresholds, the personal amounts and the Canada employment amount have been changed based on changes in the consumer price index.

The federal indexing factor for January 1, 2023 is 6.3%. The tax credits corresponding to the claim codes in the tables have been indexed accordingly. Employees will automatically receive the indexing increase, whether or not they file Form TD1, 2023 Personal Tax Credits Return.

Tax rates and income thresholds

For 2023, the federal tax rates and income thresholds are:

Chart 1 – 2023 federal tax rates and income thresholds

Annual taxable income (\$) from	Annual taxable income (\$) to	Federal tax rate, R	Constant (\$), K
0.00	53,359.00	0.1500	0
53,359.01	106,717.00	0.2050	2,935
106,717.01	165,430.00	0.2600	8,804
165,430.01	235,675.00	0.2900	13,767
235,675.01	and over	0.3300	23,194

Canada Employment Amount

The non-refundable tax credit for CEA is built into the federal payroll deductions tables. The federal CEA is the lesser of:

- \$1,368 and
- the individual's employment income for the year

The maximum annual non-refundable tax credit is \$205.20.

Pension income is not eligible for this credit. If you are paying pension income, use the PDOC to calculate the tax deduction.

Basic personal amounts

The federal personal amounts for 2023 are:

Maximum basic personal amount (\$)	Minimum basic personal amount (\$)
15,000	13,521

For more detailed information on the personal amounts, go to Form TD1.

Ontario tax for 2023

Ontario indexing for 2023

For 2023, the provincial income thresholds, the personal amounts, and the tax reduction amounts have been indexed. They have been changed based on changes in the consumer price index.

The indexing factor for January 1, 2023, is 6.5%. The tax credits corresponding to the claim codes in the tables have been indexed accordingly. Employees will automatically receive the indexing increase, whether or not they file Form TD1ON, 2023 Ontario Personal Tax Credits Return.

Tax rates and income thresholds

For 2023, the Ontario tax rates and income thresholds are:

Chart 2 – 2023 Ontario tax rates and income thresholds

Annual taxable income (\$) from	Annual taxable income (\$) to	Provincial tax rate, V	Constant (\$), KP
0.00	49,231.00	0.0505	0
49,231.01	98,463.00	0.0915	2,018
98,463.01	150,000.00	0.1116	3,998
150,000.01	220,000.00	0.1216	5,498
220,000.01	and over	0.1316	7,698

Ontario health premium

For 2023, the Ontario health premium is:

- when taxable income is less than or equal to \$20,000, the premium is \$0
- when taxable income is greater than \$20,000 and less than or equal to \$36,000, the premium is equal to the lesser of (i) \$300 and (ii) 6% of taxable income greater than \$20,000
- when taxable income is greater than \$36,000 and less than or equal to \$48,000, the premium is equal to the lesser of (i) \$450 and (ii) \$300 plus 6% of taxable income greater than \$36,000
- when taxable income is greater than \$48,000 and less than or equal to \$72,000, the premium is equal to the lesser of (i) \$600, and (ii) \$450 plus 25% of taxable income greater than \$48,000
- when taxable income is greater than \$72,000 and less than or equal to \$200,000, the premium is equal to the lesser of (i) \$750 and (ii) \$600 plus 25% of taxable income greater than \$72,000 and
- when taxable income is greater than \$200,000, the premium is equal to the lesser of (i) \$900 and (ii) \$750 plus 25% of taxable income greater than \$200,000

Surtax

For 2023, the Ontario's surtax is:

- where the basic provincial tax payable is less than or equal to \$5,315, the surtax is \$0
- where the basic provincial tax payable is greater than \$5,315 and less than or equal to \$6,802, the surtax is 20% of the basic provincial tax payable over \$5,315
- where the basic provincial tax payable is greater than \$6,802, the surtax is 20% of the basic provincial tax payable over \$5,315, plus 36% of the basic provincial tax payable over \$6,802

Tax reduction

For 2023, Ontario's tax reduction amounts are:

Basic personal amount	\$274
Amount for each dependant under age 18	\$506
Amount for each dependant with a disability that the employee or pensioner has claimed on Form TD1ON	\$506

The reduction is equal to twice the individual's personal amounts minus the provincial tax payable before reduction. The reduction cannot be more than the provincial tax payable before reduction. The reduction is nil when the provincial tax payable before reduction is more than twice the personal amounts. Because of the way the reduction for dependants with disabilities is determined, we include only the basic personal amount in the provincial tax tables.

Personal amounts

For 2023, the Ontario non-refundable personal tax credits are:

Basic personal amount (\$)	Maximum spouse or common-law partner amount (\$)	Maximum amount for an eligible dependant (\$)
11,865	11,082	11,082

For more detailed information on the personal amounts, see Form TD1ON, 2023 Ontario Personal Tax Credits Return.

Canada Pension Plan (CPP) and Employment Insurance (EI)

CPP contributions for 2023

CPP	Year's Maximum Pensionable Earnings (YMPE)	Basic Exemption	Year's Maximum Contributory Earnings (YMCE)	Employee and Employer Contribution Rate	Maximum Employee and Employer Contribution
CPP base contribution	66,600.00	3,500.00	63,100.00	0.0495	3,123.45
CPP additional contribution				0.0100	631.00
CPP contribution*	66,600.00	3,500.00	63,100.00	0.0595	3,754.45

*CPP base and additional contributions are already included in the CPP contributions.

You stop deducting CPP when the employee reaches their maximum annual contribution for the year. For more information, see Chapter 2, "Canada Pension Plan contributions" in Guide T4001, Employer's Guide – Payroll Deductions and Remittances.

Note

As an employer, you must remit the employer's and employee's share of the CPP contributions.

EI premiums for 2023

EI	Maximum Annual Insurable Earnings	Employee Contribution Rate	Employer Contribution Rate	Maximum Annual Employee Premium	Maximum Annual Employer Premium
Canada except QC	61,500.00	0.0163	0.02282	1,002.45	1,403.43

You stop deducting EI when the employee reaches their maximum annual premium. For more information, see Chapter 3, "Employment Insurance premiums" in Guide T4001, Employer's Guide – Payroll Deductions and Remittances.

Note

As an employer, you must remit the employer's and employee's share of EI premiums.

Personal tax credits returns (TD1 forms)

You may have to ask your employees or your pensioners to complete a federal and a provincial personal tax credits return using a federal Form TD1 and a provincial Form TD1.

For more information, see Chapter 5, "Deducting income tax" in Guide T4001, Employers' Guide – Payroll Deductions and Remittances.

Claim codes

The total personal amount an employee claims on a TD1 form will determine which claim code you use. The claim amounts that correspond to the federal claim codes are not the same as the claim amounts that correspond to the provincial claim codes. See Chart 3 and Chart 4.

Explanation of claim codes

Claim code 0

This code represents **no claim amount**. If the federal claim code is “0” because the employee is a non-resident, the provincial claim code must also be “0.” This code may also be used if the employee indicated they have more than one employee or payer at the same time and have entered “0” on the front page of Form TD1 for 2023.

Claim codes 1 to 10

The claim code amounts do not appear on either the federal or the provincial TD1 form.

You match the “Total claim amount” reported on your employee’s or pensioner’s TD1 forms with the appropriate claim codes. Then, you look up the tax for the employee’s pay under the claim code in the federal and provincial tax tables for the pay period.

Indexing of claim codes amounts

The credits that apply to each federal and provincial claim code have been automatically increased in the tax tables by the indexing factor for the current year. If your employee did not complete the federal and provincial TD1 forms for 2023, you continue to deduct income tax using the same claim code that you used last year.

Chart 3 – 2023 Federal claim codes

Total claim amount (\$) from	Total claim amount (\$) to	Claim code
No claim amount	No claim amount	0
0.00	15,000.00	1
15,000.01	17,583.00	2
17,583.01	20,166.00	3
20,166.01	22,749.00	4
22,749.01	25,332.00	5
25,332.01	27,915.00	6
27,915.01	30,498.00	7
30,498.01	33,081.00	8
33,081.01	35,664.00	9
35,664.01	38,247.00	10

Chart 4 – 2023 Ontario claim codes

Total claim amount (\$) from	Total claim amount (\$) to	Claim code
No claim amount	No claim amount	0
0.00	11,865.00	1
11,865.01	14,421.00	2
14,421.01	16,977.00	3
16,977.01	19,533.00	4
19,533.01	22,089.00	5
22,089.01	24,645.00	6
24,645.01	27,201.00	7
27,201.01	29,757.00	8
29,757.01	32,313.00	9
32,313.01	34,869.00	10

Form TD1X, Statement of Commission Income and Expenses for Payroll Tax Deductions

If your employees want you to adjust their tax deductions to allow for commission expenses, they have to complete Form TD1X, Statement of Commission Income and Expenses for Payroll Tax Deductions.

You deduct tax from your employees' commission pay using the "Total claim amount" on their TD1 forms in the following situations:

- if your employees do **not** complete a Form TD1X or
- if they tell you in writing that they want to cancel a previously completed Form TD1X

How to use the tables in this guide

Use the tables in this guide to determine the CPP contributions, EI premiums, federal tax, and provincial tax that you will deduct from your employees' remuneration.

CPP tables (Section B)

The annual basic exemption is built into the CPP tables.

- Find the pages in Section B that correspond to your pay period.
- To find the range that includes your employee's gross pay (this includes any taxable benefits), look down the "Pay" column
- In the column next to the "Pay" column, you will find the CPP contribution that you should withhold from your employee's pay

EI table (Section C)

- Find the page in Section C that corresponds to the "Insurable earnings" of your employee
- To find the range that includes your employee's insurable earnings, look down the "Insurable earnings" column. When you use the table in this guide to determine the EI premiums, look up the insurable earnings for the period not the gross remuneration
- In the column next to the "Insurable earnings" column, you will find the EI premium that you should withhold from your employee's pay

Tax deductions tables

If you are using the income tax tables in this guide to determine your employees' and pensioners' total tax deductions, you have to look up the amounts in the federal tax table and the provincial tax table.

To determine the total tax you deduct for the pay period, you must add the federal and provincial tax amounts.

Even if the period of employment for which you pay a salary is less than a full pay period, you must continue to use the tax deductions table that corresponds to your regular pay period.

Federal (Section D)

- Find the pages in Section D that correspond to your pay period
- To find the range that corresponds to your employee's taxable income (this includes any taxable benefits), look down the "Pay" column
- In the row under the applicable claim code, you will find the amount of federal tax that you should withhold from your employee's pay (for more information, see the section called "Claim codes" and Chart 3)

Provincial (Section E)

- Find the pages in Section E that correspond to your pay period
- To find the range that includes your employee's taxable income (this includes any taxable benefits), look down the "Pay" column
- In the row under the applicable claim code, you will find the amount of provincial tax that you should withhold from your employee's pay (for more information, see the section called "Claim codes" and Chart 4)

Example

You are an employer in Ontario. Sara, your employee, earns \$615 a week in 2023. She has a federal claim code 1 and a provincial claim code 1.

To determine Sara's federal tax deductions, you look at the weekly federal tax deductions table and find the range for her weekly salary, which is 613-617. The federal tax deductions for \$615 weekly under claim code 1 is \$38.65.

To determine Sara's provincial tax deductions, you use the weekly provincial tax deductions table. In the Ontario tax deductions table, the provincial tax deduction for \$615 weekly under claim code 1 is \$23.10.

Sara's total tax deduction is \$61.75 (\$38.65 + \$23.10). This amount of taxes will be included in your remittance to us.

Additional information about payroll deductions

Deducting tax from income not subject to CPP contributions or EI premiums

We have built the tax credits for CPP contributions and EI premiums into the federal and provincial tax deductions tables in this guide. However, certain types of income, such as pension income, are not subject to CPP contributions and EI premiums. As a result, you will have to adjust the amount of federal and provincial income tax you are deducting.

To determine the amount of tax to deduct from income not subject to CPP contributions or EI premiums, use the Payroll Deductions Online Calculator, available at canada.ca/pdoc. On the "Salary calculation" and/or on the "Commission calculation" screen, go to Step 3 and select the "CPP exempt" and/or "EI exempt" option before clicking on the "Calculate" button.

Step-by-step calculation of tax deductions

You can use the following step-by-step calculations to calculate the tax deductions for your employee or pensioner.

The example shows you how to determine the amount of tax to deduct from all income.

However, if you design your own payroll program or spreadsheets to calculate tax deductions, do not use either of these calculations. Instead, see Guide T4127, Payroll Deductions Formulas.

Example

Tax to deduct for all income

This example applies to a person who earns \$1,200 weekly in Ontario and contributes \$80 to a registered retirement savings plan (RRSP). This person claims the basic personal amount. The CPP contributions and the EI premiums are:

$$\text{CPP contributions} = 0.0595 \times (\$1,200 - (\$3,500/52)) = \$67.40$$

$$\text{EI premiums} = 0.0163 \times \$1,200 = \$19.56$$

Calculate annual taxable income

Description	Sub-amounts	Amounts
(1) Gross remuneration for the pay period (weekly)		\$ 1,200.00
(2) Minus		
■ CPP additional contribution ($\$67.40 \times (0.0100/0.0595)$)	11.33	
■ the RRSP contributions*	<u>80.00</u>	
		– \$ <u>91.33</u>
* This amount has to be deducted at source.		
(3) Net remuneration for the pay period		\$ 1,108.67
(4) Net annual income ($\$1,108.67 \times 52$ weeks)		\$ 57,650.84
(5) Minus the annual deduction for living in a prescribed zone, reported on Form TD1		– <u>0.00</u>
(6) Annual taxable income		\$ <u>57,650.84</u>

Calculate federal tax

Description	Sub-amounts	Amounts
(7) Multiply the amount on line 6 by the federal tax rate (R) based on Chart 1.	\$ 57,650.84 × <u>0.205</u>	\$ 11,818.42
(8) Minus the federal constant (K) based on the annual taxable income on line 6 (see Chart 1)		– <u>2,935.00</u>
(9) Federal tax (line 7 minus line 8)		\$ 8,883.42
(10) Minus the federal tax credits:		
■ the total of personal tax credit amounts reported on the federal Form TD1	\$ 15,000.00	
■ the CPP base contributions for the pay period multiplied by the number of pay periods in the year (annual maximum \$3,123.45)* ($\$67.40 \times (0.0495/0.0595) \times 52$)	2,915.76	
■ the EI premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$1,002.45)*	1,002.45	
■ the Canada employment amount (annual maximum \$1,368.00)	<u>1,368.00</u>	
Total	\$ <u>20,286.21</u>	

* Note

When the maximum CPP contributions or EI premiums for the year is reached, use the maximum amount for later calculations

(11) Multiply the total on line 10 by the lowest federal tax rate for the year.	× <u>0.15</u>	
(12) Total federal tax credits		– \$ <u>3,042.93</u>
(13) Total federal tax payable for the year (line 9 minus line 12)		\$ <u>5,840.49</u>

Calculate provincial tax

Description	Sub-amounts	Amounts
(14) Basic provincial tax for Ontario: Multiply the amount on line 6 by the provincial tax rate (V) based on Chart 2.	\$ 57,650.84 × <u>0.0915</u>	\$ 5,275.05
(15) Minus the provincial constant (KP) based on the annual taxable income on line 6 (See Chart 2)		– <u>2,018.00</u>
(16) Provincial tax on income for Ontario (line 14 minus line 15)		\$ 3,257.05

(17) Minus the provincial tax credits:			
■ the total of personal tax credit amounts reported on Form TD1ON		\$ 11,865.00	
■ the CPP base contributions for the pay period multiplied by the number of pay periods in the year (annual maximum \$3,123.45)* (\$67.40 × (0.0495/0.0595) × 52)		2,915.76	
■ the EI premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$1,002.45)*		<u>1,002.45</u>	
Total		\$ <u>15,783.21</u>	
* Note			
When the maximum CPP contributions or EI premiums for the year is reached, use the maximum amount for later calculations			
(18) Multiply the total on line 17 by the lowest provincial tax rate for the year.	×	<u>0.0505</u>	
(19) Total provincial tax credits			– \$ <u>797.05</u>
(20) Basic provincial tax (line 16 minus line 19)			\$ 2,460.00
(21) Add provincial surtax			
■ Where line 20 is less than or equal to \$5,315, the surtax is \$0		\$ 0.00	
■ Where line 20 is greater than \$5,315 and less than or equal to \$6,802, the surtax is 20% of line 20 that is more than \$5,315		<u>0.00</u>	
■ Where line 20 is greater than \$6,802, the surtax is 20% of line 20 that is more than \$5,315 plus 36% of line 20 that is more than \$6,802			
Provincial surtax			+ <u>0.00</u>
(22) Total provincial tax including surtax			\$ 2,460.00
(23) Add Ontario health premium			
Determine the premium based on the annual taxable income (line 6) and the explanation on page A-6.			
The premium is whichever amount is less:			
(i) \$600; or			
(ii) \$450 plus 25% of taxable income greater than \$48,000 and less than or equal to \$72,000:			+ <u>600.00</u>
(24) Provincial tax payable before reduction (line 22 plus line 23)			\$ 3,060.00
(25) Minus the provincial tax reduction:			
The lesser of:			
(i) the total provincial tax payable on line 22; and		\$ <u>2,460.00</u>	
(ii) twice the applicable personal amounts		\$ 548.00	
minus the amount on line (i) above.	–	<u>2,460.00</u>	
If the result is negative, substitute \$0.		\$ <u>0.00</u>	– <u>0.00</u>
(26) Total provincial tax payable for the year (line 24 minus line 25)			\$ <u>3,060.00</u>

Calculate total tax and the tax deduction for the pay period

	Description	Sub-amounts	Amounts
(27)	Total federal and provincial tax deductions for the year (line 13 plus line 26). If the result is negative, substitute \$0.		\$ <u>8,900.49</u>
(28)	Tax deduction for the pay period: Divide the amount on line 27 by the number of pay periods in the year (52).		\$ <u>171.16</u>