



Canada Revenue  
Agency

Agence du revenu  
du Canada

# **T4032-OC, Payroll Deductions Tables – CPP, EI, and income tax deductions – In Canada beyond the limits of any province/territory or outside Canada**

**Effective  
January 1, 2024**

## What's new as of January 1, 2024

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, 2024. 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 2024.

### Second additional CPP contributions (CPP2)

As per Canada Pension Plan Regulations Subsection 5.1 (1), for the year 2024 and each subsequent year, pensionable earnings between the Year's Maximum Pensionable Earnings (YMPE) and a second earnings ceiling, referred to as the Year's Additional Maximum Pensionable Earnings (YAMPE), are subject to CPP2 contributions. Therefore, in order to accurately calculate CPP2 contributions, users are required to keep track of the year-to-date pensionable income during the year.

A new table has been added to help users calculate the CPP2 contributions (Section B(ii)). Generally, users will be consulting the Section B(i) and Section B(ii) tables as follows:

Pensionable income	Contributions	Section
Up to \$68,500	CPP contributions	Section B(i)
\$68,500 to \$73,200	CPP2 contributions	Section B(ii)
Above \$73,200	-	-

See the "How to use the tables in this guide" section for instructions.

### Employee reports to your establishment

Starting January 1, 2024, a new administrative policy on province of employment will come into effect. Where a full-time remote work agreement was made, an employee will also be considered to report to your establishment where they are reasonably considered "attached to an establishment of the employer". For more information, visit our webpage on **Determine the province of employment (POE)**.

## Payroll Deductions Tables

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

### Payroll Deductions Online Calculator (PDOC)

For your 2024 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. It calculates payroll deductions for the most common pay periods, as well as the applicable province (except Quebec) or territory.

The calculator includes an option to help you make sure that enough Canada Pension Plan contributions and employment insurance premiums have been withheld for full-year employees in 2023.

The salary and the commission stream on PDOC will be updated to reflect the changes related to the CPP2 contributions.

PDOC is available at [canada.ca/pdoc](https://canada.ca/pdoc).

### 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](https://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](https://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 \$68,500 or;
- A payment of remuneration, if annualized by the number of pay periods in the cycle, is over the YMPE of \$68,500

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](https://canada.ca/taxes).

### Note

Refer to the 2023 edition of Payroll Deductions Tables to resolve any pensionable and insurable earnings review (PIER) deficiencies that we identify in processing your 2023 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 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 2024

### Indexing for 2024

For 2024, 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, 2024 is 4.7%. 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, 2024 Personal Tax Credits Return.

## Tax rates and income thresholds

For 2024, the federal tax rates and income thresholds are:

**Chart 1 – 2024 federal tax rates and income thresholds**

Annual taxable income (\$) from	Annual taxable income (\$) to	Federal tax rate, R	Constant (\$), K
0.00	55,867.00	0.1500	0
55,867.01	111,733.00	0.2050	3,073
111,733.01	173,205.00	0.2600	9,218
173,205.01	246,752.00	0.2900	14,414
246,752.01	and over	0.3300	24,284

## Additional federal tax for income earned outside Canada

The additional federal tax applies to deemed residents of Canada such as members of the Canadian Armed Forces who reside outside of Canada, Canadian residents with income from a permanent establishment in a foreign country, and non-residents who have employment income taxable in Canada.

The rate for the additional federal tax for income which is considered to have been earned in Canada but which is not earned in a province or territory is 48% for 2024.

## 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:

- \$1,433 and
- the individual's employment income for the year

The maximum annual non-refundable tax credit is \$214.95.

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 2024 are:

Maximum basic personal amount (\$)	Minimum basic personal amount (\$)
15,705	14,156

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

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

### CPP contributions for 2024

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	68,500.00	3,500.00	65,000.00	0.0495	3,217.50
First additional CPP contribution				0.0100	650.00
CPP contribution*	68,500.00	3,500.00	65,000.00	0.0595	3,867.50

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

### Second additional CPP contribution for 2024

	Year's Maximum Pensionable Earnings (YMPE)	Year's Additional Maximum Pensionable Earnings (YAMPE)	Pensionable earnings subject to Second Additional Contribution	Second Additional Employee and Employer Contribution Rate	Maximum Second Additional Employee and Employer Contribution
Second additional CPP contribution	68,500.00	73,200.00	4,700.00	0.0400	188.00

You stop deducting CPP and CPP2 (if applicable) when the employee reaches their maximum annual contribution for the year. For more information, see Chapter 2, "Canada Pension Plan contributions" in Guide **T4001 Employers' Guide – Payroll Deductions and Remittances**.

#### Note

As an employer, you must remit the employer's and employee's share of the CPP and CPP2 contributions.

### EI premiums for 2024

EI	Maximum Annual Insurable Earnings	Employee Contribution Rate	Employer Contribution Rate	Maximum Annual Employee Premium	Maximum Annual Employer Premium
Canada except QC	63,200.00	0.0166	0.02324	1,049.12	1,468.77

You stop deducting EI when the employee reaches their maximum annual premium. For more information, see Chapter 3, "Employment Insurance premiums" in Guide **T4001 Employers' 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 personal tax credits return using a federal 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. See Chart 2.

### Explanation of claim codes

#### Claim code 0

This code represents **no claim amount**.

#### Claim codes 1 to 10

The claim code amounts do not appear on the federal 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 tax tables for the pay period.

### Indexing of claim codes amounts

The credits that apply to each 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 TD1 forms for 2024, you continue to deduct income tax using the same claim code that you used last year.

**Chart 2 – 2024 Federal claim codes**

Total claim amount (\$) from	Total claim amount (\$) to	Claim code
No claim amount	No claim amount	0
0.00	15,705.00	1
15,705.01	18,410.00	2
18,410.01	21,115.00	3
21,115.01	23,820.00	4
23,820.01	26,525.00	5
26,525.01	29,230.00	6
29,230.01	31,935.00	7
31,935.01	34,640.00	8
34,640.01	37,345.00	9
37,345.01	40,050.00	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, and federal tax that you will deduct from your employees’ remuneration.

## Canada Pension Plan tables

Section B is now split into two tables: Section B(i) – CPP contributions table and Section B(ii) – Second additional CPP contributions table. Section B(ii) provides the CPP2 contributions that you are required to withhold from your employee’s pay. CPP2 contributions are required for pensionable earnings between the YMPE (\$68,500) and the YAMPE (\$73,200).

Use the following steps to determine the CPP contributions and if applicable, CPP2 contributions.

Step 1. Use Section B(i) to determine CPP contributions. If the maximum CPP contribution of \$3,867.50 is reached, proceed to Step 2.

### Note

In the pay period where maximum CPP contribution is reached, you may be required to use both Section B(i) and Section B(ii).

Step 2. Once the maximum CPP contribution is reached, use the following formula to determine the “Pay” range for Section B(ii) to determine the first CPP2 contribution:

$$\text{Pay subject to CPP2 contributions} = \text{PI}_{\text{YTD}} + \text{PI} - (\text{YMPE} \times (\text{PM}/12))$$

If the result is positive, proceed to step 3, otherwise repeat step 2 in the subsequent pay period.

$\text{PI}_{\text{YTD}}$  = Year-to-date pensionable income. This does not include pensionable income for the current pay period.

$\text{PI}$  = Pensionable income for the current pay period.

$\text{YMPE}$  = Year’s maximum pensionable earnings.

$\text{PM}$  = Number of months during which CPP and/or QPP contributions are required to be deducted. Refer to **T4001 Employers’ Guide – Payroll Deductions and Remittances** for more details.

Step 3. Use Section B(ii) to determine the remaining CPP2 contributions, until the maximum CPP2 contribution is reached. The maximum CPP2 contribution for 2024 is \$188.00. For the last payment made in the year, proceed to Step 4 if the **annual** pensionable earnings is between YMPE and YAMPE.

Step 4. Section B(ii) uses \$0.05 increments for the CPP2 contributions. As a result, for employees with an **annual** pensionable earnings between YMPE and YAMPE, it may be required to calculate the CPP2 contributions for the last payment in the year. This is to avoid CPP2 under or over-contributions.

To calculate the CPP2 contributions for the last pay period in the year:

Calculate the employee's annual CPP contribution:

$$(\text{Annual PI} - \text{YMPE}) \times 4\%$$

Where

Annual PI is the employee's annual pensionable earnings

YMPE is the Year's Maximum Pensionable Earnings

Calculate the remaining contribution for the year:

$$\text{Annual CPP contribution} - \text{Year-to-date CPP contributions}$$

## Example of an employee earning more than the YAMPE

An employee is earning \$3,000.00 per pay period. There are 26 pay periods in the year since this employee is getting paid biweekly. The employee’s maximum CPP and CPP2 contributions are \$3,867.50 and \$188.00 respectively.

Pay period	Section B(i)	Pay subject to CPP contributions	Section B(ii)	Pay subject to CPP2 contributions
1-22	✓	\$3,000.00		-
23	✓	Until maximum is reached	✓	\$500.00*
24		-	✓	\$3,000.00
25		-	✓	Until maximum is reached
26		-		-

\*  $= \text{PI}_{\text{YTD}} + \text{PI} - (\text{YMPE} \times (\text{PM}/12))$

$$= \$66,000.00 + \$3,000.00 - \$68,500.00$$

$$= \$500.00$$



## Section B(i) – CPP contributions table

The annual basic exemption is built into the CPP tables.

- Find the pages in Section B(i) that correspond to your pay period
- To find the range that includes your employee’s pensionable earnings for the pay period (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

## Section B(ii) – Second additional CPP contributions table

- To find the range that includes your employee’s pensionable earnings for the pay period (this includes any taxable benefits), look down the “Pay” column. Consult the steps in “Canada Pension Plan Tables” section above for more information
- In the column next to the “Pay” column, you will find the CPP2 contribution that you should withhold from your employee’s pay

## Section C – EI premiums table

- To find the range that includes your employee’s insurable earnings for the pay period, 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

## Section D – Federal tax deduction table

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.

- 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 2)

## 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 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 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](http://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, go to Guide T4127, Payroll Deductions Formulas.

### Example – Annual Pensionable Income Below YMPE

This example applies to a person who earns \$1,200 weekly outside of Canada and contributes \$80 to a registered retirement savings plan (RRSP). This person claims the basic personal amount. The CPP contribution is \$67.40 and the EI premiums are \$19.92 for this pay period.

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

$$\text{EI premiums} = 0.0166 \times \$1,200 = \$19.92$$

## Calculate annual taxable income

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

## Calculate federal tax

	Description	Sub-amounts	Amounts
(7)	Basic federal tax:	\$ 57,650.84	
	<b>Multiply</b> the amount on line 6 by the federal tax rate (R) based on Chart 1	× <u>0.205</u>	
			\$ 11,818.42
(8)	<b>Minus</b> the federal constant (K) based on the annual taxable income on line 6 (go to Chart 1)		– <u>3,073.00</u>
(9)	Federal tax (line 7 minus line 8)		\$ 8,745.42
(10)	<b>Minus</b> the federal tax credits:		
	■ the total of personal tax credit amounts reported on the federal Form TD1	\$ 15,705.00	
	■ the CPP base contributions for the pay period <b>multiplied by</b> the number of pay periods in the year (annual maximum \$3,217.50)*	2,915.64	
	■ the EI premiums for the pay period <b>multiplied by</b> the number of pay periods in the year (annual maximum \$1,049.12)*	1,035.84	
	■ the Canada employment amount (annual maximum \$1,433.00)	<u>1,433.00</u>	
	Total	\$ <u>21,089.48</u>	
	<b>* Note</b>		
	When the maximum CPP contributions or EI premiums for the year is reached, use the maximum amount for later calculations		
(11)	<b>Multiply</b> the total on line 10 by the lowest federal tax rate for the year	× <u>0.15</u>	
(12)	Total federal tax credits		– <u>3,163.42</u>
(13)	Total federal tax payable for the year (line 9 minus line 12)		\$ 5,582.00
(14)	Additional federal tax for income earned outside Canada 48% of the amount on line 13		<u>2,679.36</u>
(15)	Total federal tax payable for the year (line 13 plus line 14).		\$ <u>8,261.35</u>

## Calculate total tax and the tax deduction for the pay period

	Description	Sub-amounts	Amounts
(16)	Tax deduction for the pay period:		
	<b>Divide</b> the amount on line 15 by the number of pay periods in the year (52).		\$ <u>158.87</u>

## Example – Pensionable Income Above YMPE

This example applies to a person who earns \$1,600.00 weekly and claims the basic personal amount. The maximum CPP contribution of \$3,867.00 and the maximum EI premiums of \$1,049.12 have been reached. In addition, this person has started contributing to CPP2 and has contributed \$140.00 year-to-date. The year-to-date pensionable income is \$72,000. The CPP2 contribution for this pay period is:

CPP2 contributions - The lesser of:

- (i)  $(PI_{YTD} + PI - (YMPE \times (PM/12))) \times 0.04 = (\$72,000 + \$1,600 - (\$68,500 \times (12/12))) \times 0.04 = \$204.00$   
 (ii)  $(\$188.00 \times (PM/12)) - \$140.00 = \$48.00$

### Calculate annual taxable income

Description	Sub-amounts	Amounts
(1) Gross remuneration for the pay period (weekly)		\$ 1,600.00
(2) <b>Minus</b>		
■ CPP2 contribution	\$ <u>48.00</u>	– \$ <u>48.00</u>
(3) Net remuneration for the pay period		\$ 1,552.00
(4) Annual net income (\$1,552.00 × 52 weeks)		\$ 80,704.00
(5) <b>Minus</b> the annual deduction for living in a prescribed zone, reported on Form TD1		– <u>0.00</u>
(6) Annual taxable income		\$ <u>80,704.00</u>

### Calculate federal tax

Description	Sub-amounts	Amounts
(7) Basic federal tax:	\$ 80,704.00	
<b>Multiply</b> the amount on line 6 by the federal tax rate (R) based on Chart 1	× <u>0.205</u>	\$ 16,544.32
(8) <b>Minus</b> the federal constant (K) based on the annual taxable income on line 6 (go to Chart 1)		– <u>3,073.00</u>
(9) Federal tax (line 7 minus line 8)		\$ 13,471.32
(10) <b>Minus</b> the federal tax credits:		
■ the total of personal tax credit amounts reported on the federal Form TD1	\$ 15,705.00	
■ the CPP base contributions for the pay period <b>multiplied by</b> the number of pay periods in the year (annual maximum \$3,217.50)*	3,217.50	
■ the EI premiums for the pay period <b>multiplied by</b> the number of pay periods in the year (annual maximum \$1,049.12)*	1,049.12	
■ the Canada employment amount (annual maximum \$1,433.00)	<u>1,433.00</u>	
Total	\$ <u>21,404.62</u>	
<b>*Note</b> When the maximum CPP contributions or EI premiums for the year is reached, use the maximum amount for later calculations		
(11) <b>Multiply</b> the total on line 10 by the lowest federal tax rate for the year.	× <u>0.15</u>	
(12) Total federal tax credits		– <u>3,210.69</u>
(13) Total federal tax payable for the year (line 9 minus line 12)		\$ <u>10,260.63</u>
(14) Additional federal tax for income earned outside Canada 48% of the amount on line 13		\$ <u>4,925.10</u>
(15) Total federal tax payable for the year (line 13 plus line 14)		\$ <u>15,185.73</u>

### Calculate total tax and the tax deduction for the pay period

Description	Sub-amounts	Amounts
(16) Tax deduction for the pay period:		
<b>Divide</b> the amount on line 15 by the number of pay periods in the year (52).		\$ <u>292.03</u>