

Federal tax deductions

Effective July 1, 2016

Daily (240 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											
	57	*(1)	.00									
57	- 59	7.50	.30									
59	- 61	7.75	.60									
61	- 63	8.05	.90	.20								
63	- 65	8.35	1.15	.45								
65	- 67	8.60	1.45	.75								
67	- 69	8.90	1.70	1.05								
69	- 71	9.15	2.00	1.30								
71	- 73	9.45	2.25	1.60	.20							
73	- 75	9.70	2.55	1.85	.50							
75	- 77	10.00	2.85	2.15	.80							
77	- 79	10.30	3.10	2.45	1.05							
79	- 81	10.55	3.40	2.70	1.35							
81	- 83	10.85	3.65	3.00	1.60	.25						
83	- 85	11.10	3.95	3.25	1.90	.55						
85	- 87	11.40	4.25	3.55	2.20	.80						
87	- 89	11.70	4.50	3.80	2.45	1.10						
89	- 91	11.95	4.80	4.10	2.75	1.35						
91	- 93	12.25	5.05	4.40	3.00	1.65	.25					
93	- 95	12.50	5.35	4.65	3.30	1.90	.55					
95	- 97	12.80	5.65	4.95	3.55	2.20	.85					
97	- 99	13.10	5.90	5.20	3.85	2.50	1.10					
99	- 101	13.35	6.20	5.50	4.15	2.75	1.40					
101	- 103	13.65	6.45	5.80	4.40	3.05	1.65	.30				
103	- 105	13.90	6.75	6.05	4.70	3.30	1.95	.60				
105	- 107	14.20	7.05	6.35	4.95	3.60	2.25	.85				
107	- 109	14.50	7.30	6.60	5.25	3.90	2.50	1.15				
109	- 111	14.75	7.60	6.90	5.55	4.15	2.80	1.40	.05			
111	- 113	15.05	7.85	7.20	5.80	4.45	3.05	1.70	.35			
113	- 115	15.30	8.15	7.45	6.10	4.70	3.35	2.00	.60			
115	- 117	15.60	8.40	7.75	6.35	5.00	3.65	2.25	.90			
117	- 119	15.85	8.70	8.00	6.65	5.30	3.90	2.55	1.15			
119	- 121	16.15	9.00	8.30	6.95	5.55	4.20	2.80	1.45	.10		
121	- 123	16.45	9.25	8.60	7.20	5.85	4.45	3.10	1.75	.35		
123	- 125	16.70	9.55	8.85	7.50	6.10	4.75	3.40	2.00	.65		
125	- 127	17.00	9.80	9.15	7.75	6.40	5.05	3.65	2.30	.90		
127	- 129	17.25	10.10	9.40	8.05	6.70	5.30	3.95	2.55	1.20		
129	- 131	17.55	10.40	9.70	8.30	6.95	5.60	4.20	2.85	1.45	.10	
131	- 133	17.85	10.65	9.95	8.60	7.25	5.85	4.50	3.10	1.75	.40	
133	- 135	18.10	10.95	10.25	8.90	7.50	6.15	4.75	3.40	2.05	.65	
135	- 137	18.40	11.20	10.55	9.15	7.80	6.40	5.05	3.70	2.30	.95	
137	- 139	18.65	11.50	10.80	9.45	8.05	6.70	5.35	3.95	2.60	1.20	
139	- 141	18.95	11.80	11.10	9.70	8.35	7.00	5.60	4.25	2.85	1.50	.15
141	- 143	19.25	12.05	11.35	10.00	8.65	7.25	5.90	4.50	3.15	1.80	.40
143	- 145	19.50	12.35	11.65	10.30	8.90	7.55	6.15	4.80	3.45	2.05	.70
145	- 147	19.80	12.60	11.95	10.55	9.20	7.80	6.45	5.10	3.70	2.35	.95
147	- 149	20.05	12.90	12.20	10.85	9.45	8.10	6.75	5.35	4.00	2.60	1.25
149	- 151	20.35	13.15	12.50	11.10	9.75	8.40	7.00	5.65	4.25	2.90	1.55
151	- 153	20.65	13.45	12.75	11.40	10.05	8.65	7.30	5.90	4.55	3.20	1.80
153	- 155	20.90	13.75	13.05	11.70	10.30	8.95	7.55	6.20	4.85	3.45	2.10
155	- 157	21.20	14.00	13.35	11.95	10.60	9.20	7.85	6.50	5.10	3.75	2.35
157	- 159	21.45	14.30	13.60	12.25	10.85	9.50	8.15	6.75	5.40	4.00	2.65
159	- 161	21.75	14.55	13.90	12.50	11.15	9.80	8.40	7.05	5.65	4.30	2.95
161	- 163	22.00	14.85	14.15	12.80	11.45	10.05	8.70	7.30	5.95	4.60	3.20
163	- 165	22.30	15.15	14.45	13.10	11.70	10.35	8.95	7.60	6.25	4.85	3.50

(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.

New Brunswick provincial tax deductions

Effective July 1, 2016

Daily (240 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											
	44	*(1)	.00									
44	- 46	4.15	.20									
46	- 48	4.30	.35									
48	- 50	4.50	.55	.10								
50	- 52	4.65	.75	.30								
52	- 54	4.85	.90	.50								
54	- 56	5.05	1.10	.65								
56	- 58	5.20	1.25	.85								
58	- 60	5.40	1.45	1.00	.15							
60	- 62	5.55	1.65	1.20	.35							
62	- 64	5.75	1.80	1.40	.50							
64	- 66	5.95	2.00	1.55	.70							
66	- 68	6.10	2.20	1.75	.85							
68	- 70	6.30	2.35	1.90	1.05	.15						
70	- 72	6.45	2.55	2.10	1.25	.35						
72	- 74	6.65	2.70	2.30	1.40	.55						
74	- 76	6.85	2.90	2.45	1.60	.70						
76	- 78	7.00	3.10	2.65	1.75	.90						
78	- 80	7.20	3.25	2.80	1.95	1.10	.20					
80	- 82	7.40	3.45	3.00	2.15	1.25	.40					
82	- 84	7.55	3.60	3.20	2.30	1.45	.55					
84	- 86	7.75	3.80	3.35	2.50	1.60	.75					
86	- 88	7.90	4.00	3.55	2.65	1.80	.90	.05				
88	- 90	8.10	4.15	3.70	2.85	2.00	1.10	.25				
90	- 92	8.30	4.35	3.90	3.05	2.15	1.30	.40				
92	- 94	8.45	4.50	4.10	3.20	2.35	1.45	.60				
94	- 96	8.65	4.70	4.25	3.40	2.50	1.65	.75				
96	- 98	8.80	4.90	4.45	3.55	2.70	1.85	.95	.10			
98	- 100	9.00	5.05	4.65	3.75	2.90	2.00	1.15	.25			
100	- 102	9.20	5.25	4.80	3.95	3.05	2.20	1.30	.45			
102	- 104	9.35	5.40	5.00	4.10	3.25	2.35	1.50	.60			
104	- 106	9.55	5.60	5.15	4.30	3.40	2.55	1.65	.80			
106	- 108	9.70	5.80	5.35	4.45	3.60	2.75	1.85	1.00	.10		
108	- 110	9.90	5.95	5.55	4.65	3.80	2.90	2.05	1.15	.30		
110	- 112	10.10	6.15	5.70	4.85	3.95	3.10	2.20	1.35	.45		
112	- 114	10.25	6.35	5.90	5.00	4.15	3.25	2.40	1.50	.65		
114	- 116	10.45	6.50	6.05	5.20	4.30	3.45	2.60	1.70	.85		
116	- 118	10.60	6.70	6.25	5.40	4.50	3.65	2.75	1.90	1.00	.15	
118	- 120	10.80	6.85	6.45	5.55	4.70	3.80	2.95	2.05	1.20	.30	
120	- 122	11.00	7.05	6.60	5.75	4.85	4.00	3.10	2.25	1.35	.50	
122	- 124	11.15	7.25	6.80	5.90	5.05	4.15	3.30	2.40	1.55	.70	
124	- 126	11.35	7.40	6.95	6.10	5.20	4.35	3.50	2.60	1.75	.85	
126	- 128	11.50	7.60	7.15	6.30	5.40	4.55	3.65	2.80	1.90	1.05	.15
128	- 130	11.70	7.75	7.35	6.45	5.60	4.70	3.85	2.95	2.10	1.20	.35
130	- 132	11.90	7.95	7.50	6.65	5.75	4.90	4.00	3.15	2.25	1.40	.55
132	- 134	12.05	8.15	7.70	6.80	5.95	5.05	4.20	3.35	2.45	1.60	.70
134	- 136	12.25	8.30	7.85	7.00	6.15	5.25	4.40	3.50	2.65	1.75	.90
136	- 138	12.45	8.50	8.05	7.20	6.30	5.45	4.55	3.70	2.80	1.95	1.05
138	- 140	12.60	8.65	8.25	7.35	6.50	5.60	4.75	3.85	3.00	2.10	1.25
140	- 142	12.80	8.85	8.40	7.55	6.65	5.80	4.90	4.05	3.15	2.30	1.45
142	- 144	12.95	9.05	8.60	7.70	6.85	5.95	5.10	4.25	3.35	2.50	1.60
144	- 146	13.15	9.20	8.75	7.90	7.05	6.15	5.30	4.40	3.55	2.65	1.80
146	- 148	13.35	9.40	8.95	8.10	7.20	6.35	5.45	4.60	3.70	2.85	1.95
148	- 150	13.50	9.55	9.15	8.25	7.40	6.50	5.65	4.75	3.90	3.00	2.15
150	- 152	13.70	9.75	9.30	8.45	7.55	6.70	5.80	4.95	4.10	3.20	2.35

(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.