



Tables de retenues sur la paie

Québec

**En vigueur
le 1^{er} avril 2009**

**La table relative à l'AE pour 2009 ne fait pas partie
de ce fichier. Cependant, elle est disponible
sur notre site Web.**

Payroll Deductions Tables

Quebec

**Effective
April 1, 2009**

**The EI table for 2009 is not part of this file.
However, it is available
on our Web site.**

Du nouveau à compter du 1^{er} avril 2009

Dans cette publication, les principaux changements survenus depuis la dernière édition sont encadrés.

Cette publication tient compte de quelques changements à l'impôt sur le revenu annoncés récemment et qui entreront en vigueur le 1^{er} avril 2009, s'ils sont adoptés par la législature pertinente. Nous vous recommandons d'utiliser les nouvelles tables de retenues sur la paie de cette édition pour effectuer vos retenues sur la paie débutant avec la première paie d'avril 2009.

Le 27 janvier 2009, le ministre des finances a annoncé des mesures d'impôt sur le revenu affectant les retenues à la source. Le ministre a proposé d'augmenter le montant fédéral personnel de base, le montant pour époux ou conjoint de fait et le montant pour une personne à charge admissible de 10 100 \$ à 10 375 \$ en vigueur le 1^{er} avril 2009.

Le ministre a aussi proposé d'augmenter les deux premiers seuils de revenus les moins élevés de l'impôt des particuliers de 38 832 \$ à 41 200 \$ et de 77 664 \$ à 82 399 \$ en vigueur le 1^{er} avril 2009.

What's new as of April 1, 2009

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

This publication reflects some income tax changes recently announced which, if enacted by the applicable legislature as proposed, would be effective April 1, 2009. We recommend that you use the new payroll deductions tables in this publication for withholding commencing with the first payroll in April 2009.

On January 27, 2009, the Minister of Finance announced income tax measures affecting payroll deductions. The Minister proposed increasing basic personal amount, the spouse or common-law partner amount and the amount for eligible dependant from \$10,100 to \$10,375 effective April 1, 2009.

The Minister also proposed increasing the top two lowest personal income thresholds from \$38,832 to \$41,200 and from \$77,664 to \$82,399 effective April 1, 2009.

Calculateur en Direct des Retenues sur la Paie

Pour vos retenues sur la paie de 2009, vous pouvez utiliser gratuitement notre Calculateur en Direct des Retenues sur la Paie à partir de notre site Web à www.arc.gc.ca/cdrp.

En vous servant de cet outil pour calculer les retenues sur la paie, vous nous aiderez à réduire les frais postaux et les coûts d'impression et à faire une utilisation judicieuse des fonds publics.

Tables sur disquette (TSD)

Par respect de l'environnement et en vue de réduire le gaspillage de papier, nous diminuons d'une façon significative le nombre de documents papier que nous produisons chaque année pour les besoins de la paie.

Par conséquent, l'édition du 1^{er} avril 2009 des *Tables sur disquette* sera publiée en quantités limitées.

Tables de retenues sur la paie (T4032)

Nous avons éliminé l'envoi automatique du T4032 *Tables de retenues sur la paie*. Nous encourageons les entreprises à utiliser la version électronique de la publication T4032 ou le Calculateur en direct de retenues sur la paie (CDRP).

Payroll Deductions Online Calculator

For your 2009 payroll deductions, you can use our Payroll Deductions Online Calculator free of charge at www.cra.gc.ca/pdoc.

By using the calculator, you will help us reduce the printing and mailing costs, and thus save public funds.

Tables on Diskette (TOD)

In keeping with our goal to be environmentally conscious and reduce paper waste, we are significantly reducing the volume of hard-copy payroll products we produce each year.

The April 1, 2009, edition of the *Tables on Diskette* will be published in limited quantities.

Payroll Deductions Tables (T4032)

We no longer automatically mail printed copies of the T4032 *Payroll Deductions Tables*. We encourage businesses to use electronic T4032 publications or the Payroll Deductions Online Calculator (PDOC).

Version en ligne des tables

Vous pouvez télécharger les tables à partir de notre site Web à www.arc.gc.ca/retenues et les sauvegarder. Vous pouvez choisir d'imprimer seulement les pages ou l'information dont vous avez besoin.

La version électronique de la publication T4032 est généralement disponible sur notre site Web avant la version imprimée.

Nous pouvons vous faire parvenir la version papier des tables sur demande. Commandez-les simplement à partir de notre site Web à www.arc.gc.ca/formulairedecommande ou composez sans frais, le **1-800-959-3376**.

Laissez-nous vous aviser

L'ARC offre un service électronique qui nous permet de vous communiquer immédiatement et **gratuitement** tout changement aux **retenues sur la paie**.

Pour vous inscrire, allez à la page Web de l'ARC à www.arc.gc.ca/listes et fournissez l'adresse électronique de votre entreprise pour chacune des listes d'envois qui vous intéressent.

Tables on the Web

You can download the tables from our Web site at www.cra.gc.ca/payroll and save them on your computer. You can choose to print only the specific pages or information you need.

Generally, the electronic version of the T4032 publication is available on our Web site before the printed version is available.

We can still mail a paper version of the tables to you on request. Simply order one from our Web site at www.cra.gc.ca/orderforms or call toll free at **1-800-959-2221**.

Let us notify you

The CRA provides an electronic service that lets us notify you immediately, **free of charge**, of any changes to the **payroll deductions**.

To subscribe, simply visit the CRA Web site at www.cra.gc.ca/lists and provide your business's email address for each mailing list that interests you.

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Table des cotisations à l'assurance-emploi

La table relative à l'AE ne fait pas partie de ce fichier. Cependant, elle est disponible dans la version papier de l'édition du 1^{er} janvier 2009 et sur notre site Web.

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Cette publication explique des situations fiscales courantes dans un langage accessible. Pour obtenir plus de renseignements, communiquez avec votre bureau des services fiscaux.

Remarque

Dans cette publication, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.

B

Employment Insurance Premiums Table

The EI table is not part of this file. However, it is available in the January 1, 2009 paper version of this publication and on our Website.

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This publication uses plain language to explain the most common tax situations. If you need more help, contact your tax services office.

À qui s'adresse cette publication?

Vous devez utiliser cette publication si vous êtes un employeur ou un payeur. Cette publication renferme les tables de retenues d'impôt fédéral et les cotisations à l'AE. Elle vous aidera à calculer les retenues sur la paie de vos employés ou pensionnés.

Pour obtenir des renseignements sur les retenues, les versements et la déclaration des retenues sur la paie, consultez les guides de l'employeur suivants :

- T4001, *Guide l'employeur – Les retenues sur la paie et les versements*
- T4130, *Guide l'employeur – Avantages imposables*
- RC4110, *Employé ou travailleur indépendant?*
- RC4120, *Comment établir le feuillet T4 et le formulaire Sommaire*
- RC4157, *Comment retenir l'impôt sur les revenus de pension ou d'autres sources et établir le feuillet T4A et le formulaire Sommaire*

Vous pouvez obtenir ces guides sur notre site Web à www.arc.gc.ca. Vous pouvez également remplir le bon de commande sur notre site Web ou composer le 1-800-959-3376.

Remarque

Aucune modification n'est apportée aux taux de cotisation de l'AE. Par conséquent, la table pour l'AE qui figure dans l'édition du 1^{er} janvier 2009 n'est pas reproduite dans cette édition. Il vous faudra conserver l'édition du 1^{er} janvier 2009 pour calculer les retenues à faire pour l'AE pour la période du 1^{er} janvier au 31 décembre 2009.

Que faire si cette publication ne renferme pas votre période de paie?

Cette publication renferme les périodes les plus courantes : hebdomadaire, aux deux semaines, bimensuelle et mensuelle. Si vous avez des périodes de paie différentes, p. ex. à l'heure ou quotidienne (240 jours de travail), ou si vous avez 10, 13 ou 22 périodes de paie par année, consultez les *Tables supplémentaires de retenues sur la paie* (T4008) ou les *Tables sur disquette* (TSD) pour déterminer les retenues d'impôt applicables.

Quelle table d'impôt provincial ou territorial devez-vous utiliser?

Pour savoir quelle table d'impôt utiliser, vous devez déterminer la province ou le territoire d'emploi de votre employé, selon qu'il est tenu ou non de se présenter au travail à votre établissement.

Si l'employé doit se présenter au travail à votre établissement, la province ou le territoire d'emploi est la province ou le territoire où se trouve cet établissement. Vous devez donc consulter la table d'impôt pour cette province ou ce territoire d'emploi afin d'effectuer les retenues sur la paie.

Who should use this publication?

You use this publication if you are an employer or a payer. This publication contains tables for federal tax and EI premiums. It will help you determine the payroll deductions for your employees or pensioners.

For 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*
- RC4110, *Employee or Self-employed?*
- RC4120, *Filing the T4 Slip and Summary Form*
- RC4157, *Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary Form*

These guides are available on our Web site at www.cra.gc.ca. You can also complete the order form available on our Web site, or call 1-800-959-2221.

Note

The EI rate did not change. Therefore, the EI table shown in the January 1, 2009 edition is not reproduced in this edition. You will have to keep the January 1, 2009 edition to determine the EI deductions for the period from January 1 to December 31, 2009.

What if your pay period is not in this publication?

This publication contains the most common pay periods: weekly, biweekly (every two weeks), semi-monthly, and monthly. If you have unusual pay periods, such as hourly, daily (240 working days), or 10, 13, or 22 pay periods a year, see the *Payroll Deductions Supplementary Tables* (T4008) or *Tables on Diskette* (TOD) to determine the 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.

Si vous n'exigez pas que l'employé se présente au travail à votre établissement, la province ou le territoire d'emploi est la province ou le territoire où est située votre entreprise et d'où vous versez le salaire de votre employé.

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.

Changements à l'impôt fédéral en vigueur le 1^{er} avril 2009

Federal tax changes effective April 1, 2009

Taux d'imposition et seuils de revenu

Tax rates and income thresholds

Le budget fédéral déposé le 27 janvier 2009 renferme des changements proposés aux deux tranches d'imposition personnelle les moins élevées.

The Federal budget tabled on January 27, 2009, contains proposed changes to the top two lowest personal income thresholds.

Voici les taux d'imposition et les seuils de revenu fédéraux révisés, en vigueur le 1^{er} avril 2009 :

Effective April 1, 2009, the federal tax rates and income thresholds are revised as follows:

- 15 % du revenu imposable égal ou inférieur à 41 200 \$;
- 22 % du revenu imposable supérieur à 41 200 \$ et égal ou inférieur à 82 399 \$;
- 26 % du revenu imposable supérieur à 82 399 \$ et égal ou inférieur à 126 264 \$;
- 29 % du revenu imposable supérieur à 126 264 \$.

- 15% of taxable income less than or equal to \$41,200;
- 22% of taxable income greater than \$41,200 and less than or equal to \$82,399;
- 26% of taxable income greater than \$82,399 and less than or equal to \$126,264; and
- 29% of taxable income greater than \$126,264.

Crédit d'impôt à l'emploi au Canada

Canada Employment Credit

Le crédit d'impôt non remboursable à l'emploi est incorporé dans les tables de retenues sur la paie fédérales. Le crédit d'impôt fédéral à l'emploi au Canada est le moins élevé des montants suivants :

The non-refundable tax credit, Canada Employment amount is built into the federal payroll deductions tables. The federal Canada Employment Credit is the lesser of:

- 1 044 \$;
- le revenu d'emploi annuel du particulier.

- \$1,044; and
- the individual's employment income for the year.

Le maximum du crédit annuel est de 156,60 \$.

The maximum annual credit is \$156.60.

Veillez noter qu'un revenu de pension n'est pas éligible pour ce crédit. Si vous payer un revenu de pension, consultez les *Tables sur diskette* afin d'obtenir la retenue d'impôt.

Please note that pension income is not eligible for this credit. If you are paying pension income use *Tables on Diskette* to find the tax deduction.

Montants personnels

Personal amounts

Voici la liste des crédits d'impôt personnels fédéraux non remboursables, en vigueur le 1^{er} avril 2009. Pour obtenir des renseignements plus détaillés concernant les montants personnels, consultez le formulaire TD1.

Listed below are the revised federal non-refundable personal tax credits, effective April 1, 2009. For more detailed information on the personal amounts, see Form TD1.

| | |
|---|-----------|
| Montant personnel de base | 10 375 \$ |
| Montant pour époux ou conjoint de fait | 10 375 \$ |
| Montant pour une personne à charge admissible | 10 375 \$ |

| | |
|---|-----------|
| Basic personal amount..... | \$ 10,375 |
| Spouse or common-law partner amount | \$ 10,375 |
| Amount for an eligible dependant..... | \$ 10,375 |

Fonds de travailleurs

Le crédit d'impôt fédéral relatif à un fonds de travailleurs est le moins élevé des montants suivants :

- 750 \$;
- 15 % du coût d'achat des actions approuvées.

Le crédit n'est pas incorporé dans les tables de retenues sur la paie fédérales, mais il est inclus dans les exemples 1 et 2. Pour obtenir plus de renseignements, consultez la section intitulée « Calcul des retenues d'impôt, étape par étape » à la page A-13.

Labour-sponsored funds

The federal labour-sponsored funds tax credit is the lesser of:

- \$750; or
- 15% of the purchase of approved shares.

The credit is not built into the federal payroll deductions tables but it is included in examples 1 and 2. For more information, see the section called "Step-by-step calculation of tax deductions" on page A-13.

Cotisations à l'assurance-emploi (AE) et au Régime québécois d'assurance parentale (RQAP) pour 2009

Ne jetez pas la publication du 1^{er} janvier 2009. La table pour l'AE n'a pas été reproduite dans cette publication.

Cotisations à l'AE

Aucun changement n'a été apporté aux cotisations à l'AE pour la période du 1^{er} avril 2009 au 31 décembre 2009.

Pour l'AE, le maximum annuel de la rémunération assurable est de 42 300 \$ et le taux de cotisation est fixé à 1,38 %, soit une cotisation annuelle maximale de 583,74 \$.

Cotisations au RQAP

Aucun changement n'a été apporté aux cotisations du RQAP pour la période du 1^{er} avril 2009 au 31 décembre 2009.

Pour le RQAP, le maximum annuel de la rémunération assurable est de 62 000 \$ et le taux de cotisation est fixé à 0,484 %, soit une cotisation annuelle maximale de 300,08 \$.

L'abattement de l'impôt du Québec

L'abattement de l'impôt du Québec reste au taux de 16,5 % pour 2009.

Employment Insurance (EI) premiums and Quebec Parental Insurance Premiums (QPIP) for 2009

Do not discard the January 1, 2009 publication. The EI table has not been reproduced in this publication.

EI premiums

There are no changes to the EI premiums for the period of April 1, 2009 to December 31, 2009.

The maximum insurable earnings for EI are \$42,300 and the premium rate is 1.38%. The maximum annual premium is \$583.74.

QPIP Premiums

There are no changes to the QPIP premiums for the period of April 1, 2009 to December 31, 2009.

The maximum insurable earnings for the QPIP are \$62,000 and the premium rate is 0.484%. The maximum annual premium is \$300.08.

Quebec tax abatement

The Quebec tax abatement rate remains at 16.5% for 2009.

Déclaration des crédits d'impôt personnels (formulaire TD1)

Nous avons révisé le formulaire TD1 fédéral en vigueur le 1^{er} avril 2009. Nous **n'exigeons pas** que chaque employé ou pensionné produise un formulaire TD1 pour 2009. Cependant, les nouveaux employés et pensionnés ou les employés et pensionnés qui désirent changer les montants de leurs demandes fédérales doivent remplir le formulaire TD1 fédéral pour 2009.

Le formulaire TD1-WS, *Feuille de calcul pour la déclaration des crédits d'impôt personnels pour 2009*, est mis à la disposition des employés ou pensionnés qui choisissent de calculer une réduction de certains crédits d'impôt personnels fédéraux.

Le montant des codes de demande ne figure pas sur les formulaires TD1. Consultez la section intitulée « Codes de demande » ci-dessous.

Codes de demande

Le total du montant personnel qu'un employé réclame détermine le code de demande que vous utiliserez.

Pour les codes de demande, le tableau que vous utiliserez dépend du formulaire TD1 F que l'employé a produit. Lorsque l'employé a produit un formulaire du 1^{er} janvier 2009, utilisez le tableau 1A. Lorsque l'employé a produit un formulaire du 1^{er} avril 2009, utilisez le tableau 1B. Si l'employé a produit un formulaire pour une année antérieure, utilisez le même code de demande pour l'employé que vous avez utilisé dans le passé.

Les codes de demande et les montants qui correspondent ne figurent pas sur le formulaire TD1.

Explication des codes de demande

Code de demande 0

Ce code signifie qu'aucun montant demandé n'est admis.

Codes de demande 1 à 10

Vous faites le rapprochement entre le montant total de la demande déclaré à la ligne 12 du formulaire TD1 de votre employé ou pensionné et les codes de demande correspondants. Vous regardez ensuite l'impôt pour la paie de l'employé selon le code de demande dans les tables d'impôt fédéral pour la période de paie.

Personal tax credits return (TD1 form)

We have revised the federal Form TD1 effective April 1, 2009. We **do not** require every employee or pensioner to file a Form TD1 for 2009. However, new employees and pensioners, or employees and pensioners who wish to change their federal claim amounts will have to complete the federal Form TD1 for 2009.

Form TD1-WS, *Worksheet for the 2009 Personal Tax Credits Return*, is available for employees or pensioners who choose to calculate reduced claims for some of the federal personal tax credits.

The claim code amounts do not appear on the Form TD1. See the section called "Claim codes" below.

Claim codes

The total personal amount an employee claims will determine which claim code you will use.

For the claim codes, the chart you use depends on which federal form TD1 E the employee filed. When the employee filed a January 1, 2009 form, use Chart 1A. When the employee filed an April 1, 2009 form, use Chart 1B. If the employee filed a form in a prior year, use the same claim code you used in the past for the employee.

The claim codes and corresponding amounts do not appear on Form TD1.

Explanation of claim codes

Claim code 0

This code represents **no claim amount allowed**.

Claim codes 1 to 10

You match the total claim amount reported on line 12 of your employee's or pensioner's TD1 form 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.

Tableau 1A (1^{er} janvier 2009) – Chart 1A (January 1, 2009)

Codes de demande – claim codes

| Montant total de la demande (\$) / Total claim amount (\$) | Code de demande / Claim code | Montant total de la demande (\$) / Total claim amount (\$) | Code de demande / Claim code |
|--|------------------------------|--|------------------------------|
| No claim amount – Nul | 0 | 19,960.01 – 21,932.00 | 7 |
| Minimum – 10,100.00 | 1 | 21,932.01 – 23,904.00 | 8 |
| 10,100.01 – 12,072.00 | 2 | 23,904.01 – 25,876.00 | 9 |
| 12,072.01 – 14,044.00 | 3 | 25,876.01 – 27,848.00 | 10 |
| 14,044.01 – 16,016.00 | 4 | 27,848.01 and over – et plus | X |
| 16,016.01 – 17,988.00 | 5 | L'employeur doit faire le calcul manuel de l'impôt. The employer must do a manual calculation of tax. | |
| 17,988.01 – 19,960.00 | 6 | Aucune retenue – No withholding | E |

Tableau 1B (1^{er} avril 2009) – Chart 1B (April 1, 2009)

Codes de demande – claim codes

| Montant total de la demande (\$) / Total claim amount (\$) | Code de demande / Claim code | Montant total de la demande (\$) / Total claim amount (\$) | Code de demande / Claim code |
|--|------------------------------|--|------------------------------|
| Nul – No claim amount | 0 | 20,235.01 – 22,207.00 | 7 |
| Minimum – 10,375.00 | 1 | 22,207.01 – 24,179.00 | 8 |
| 10,375.01 – 12,347.00 | 2 | 24,179.01 – 26,151.00 | 9 |
| 12,347.01 – 14,319.00 | 3 | 26,151.01 – 28,123.00 | 10 |
| 14,319.01 – 16,291.00 | 4 | 28,123.01 et plus – and over | X |
| 16,291.01 – 18,263.00 | 5 | L'employeur doit faire le calcul manuel de l'impôt. The employer must do a manual calculation of tax. | |
| 18,263.01 – 20,235.00 | 6 | Aucune retenue – No withholding | E |

Revenus d'emploi de toutes provenances

Les employés peuvent indiquer, à la rubrique « Revenu provenant d'autres employeurs ou payeurs » du formulaire TD1, que leurs revenus d'emploi de toutes provenances seront inférieurs au montant total de la demande. Si un employé indique que son revenu total prévu sera inférieur au « Montant total de la demande » selon la ligne 12 du formulaire TD1, il n'y a pas lieu d'effectuer des retenues d'impôt fédéral.

Cependant, en tant qu'employeur, si vous savez que cette déclaration est fautive, vous devez effectuer des retenues au titre de l'impôt fédéral, en fonction du code de demande applicable au « Montant total de la demande » selon la ligne 12 du formulaire TD1.

Le fait d'accepter sciemment un formulaire TD1 renfermant des données fausses ou trompeuses constitue une infraction grave. En cas de doute, demandez conseil à votre bureau des services fiscaux.

Employment income from all sources

On Form TD1, under the heading "Income from other employers or payers," employees can indicate that their expected employment income from all sources will be less than their total claim amount. If an employee states that his or her total expected income will be less than the "Total claim amount" on line 12 of the TD1 form, do not deduct any federal income tax.

However, as an employer, if you know that this statement is false, you must deduct federal tax from the salary. Deduct tax according to the claim code that applies to the "Total claim amount" on line 12 of the TD1 form.

It is a serious offence to knowingly accept a Form TD1 that contains false or deceptive statements. If you are not sure a statement is true, contact your tax services office for advice.

Calcul des retenues sur la paie pour les employés du secteur de l'hôtellerie et de la restauration au Québec

Par suite de la législation adoptée au Québec, les employés du secteur de l'hôtellerie et de la restauration qui reçoivent un revenu sous forme de pourboires doivent déclarer celui-ci à leur employeur. Depuis le 1^{er} janvier 1998, vous devez, comme employeur, inclure les pourboires déclarés par ces employés dans le calcul de la rémunération assurable aux fins de l'assurance-emploi (AE). De plus, vous devez inclure ces pourboires dans le revenu aux fins du calcul des retenues d'impôt fédéral. Déclarez les pourboires et les retenues sur un feuillet T4.

Inclure les pourboires déclarés dans le revenu peut faire en sorte que les retenues correspondantes indiquées dans les *Tables de retenues sur la paie* soient plus élevées que les traitements et salaires versés. Toutefois, les retenues ne peuvent pas être plus élevées que les traitements et salaires versés. Vous devrez donc peut-être réduire les retenues jusqu'à ce que la paie nette ne soit plus un montant négatif.

Comment devez-vous réduire les retenues?

Lorsque vous réduisez les retenues, vous devez le faire en suivant un ordre précis, tel que le prévoit la législation du Québec. Ainsi, vous devez d'abord réduire l'impôt provincial du Québec, puis réduire les cotisations au Régime québécois d'assurance parentale et ensuite, les cotisations au Régime de rentes du Québec (RRQ). Si la paie nette est toujours négative, réduisez la retenue d'impôt fédéral. Toute insuffisance d'impôt fédéral ou provincial sera déterminée lorsque le particulier produira sa déclaration de revenus.

Dans certains cas, si vous réduisez les cotisations au RRQ, vous devrez augmenter l'impôt fédéral pour tenir compte du changement apporté au crédit d'impôt fédéral pour les cotisations au RQAP et au RRQ. Vous pouvez utiliser les *Tables sur disquette* (TSD) pour calculer les retenues rajustées.

Retenues d'impôt sur le revenu de commissions

Pour obtenir des renseignements à propos des retenues d'impôt sur le revenu de commissions, consultez la section intitulée « Exemple 2, Impôt à retenir sur le revenu de commissions » à la page A-15. Vous pouvez également utiliser le Calculateur en Direct des Retenues sur la Paie pour trouver les retenues sur la paie à effectuer sur le revenu de commissions.

Calculating payroll deductions for employees in the hotel and restaurant business in Quebec

As a result of legislation introduced in the province of Quebec, employees in the hotel and restaurant business who receive income from tips and gratuities have to declare this income to their employers. Effective January 1, 1998, you have to include tips declared by these employees when you calculate insurable earnings for purposes of Employment Insurance (EI). You also have to include these tips when you determine federal income tax deductions. Report the tips and deductions on a T4 slip.

When you include the declared tips and gratuities in the income, the corresponding deductions shown in the *Payroll Deductions Tables* may be greater than the cash salary or wages paid. Payroll deductions cannot be more than the amount of salary and wages paid. To make sure that the deductions are not more than the salary or wages, you will have to reduce the deductions until net pay is no longer negative.

How do you reduce the deductions?

When you reduce the payroll deductions, you have to reduce them in a particular order, as specified in the Quebec legislation. First reduce the Quebec provincial tax, and then reduce Quebec Parental Insurance Premiums and finally Quebec Pension Plan (QPP) contributions. If the net pay is still negative, reduce the federal tax withholding. Any shortfall of federal or provincial tax will be determined when the individuals file their personal tax returns.

In some cases, when QPP is reduced, you may have to increase federal tax to reflect the change in the federal tax credit for QPIP and QPP contributions. You can use the *Tables on Diskette* (TOD) to determine the adjusted deductions.

Tax deductions from commission income

For information about tax deductions for commission income, see the section called "Example 2, Tax to deduct for commission income" on page A-15. You can also use the Payroll Deductions Online Calculator to find the payroll deductions for commission income.

Formulaire TD1X, *État du revenu et des dépenses de commissions aux fins des retenues sur la paie*

Nous n'avons pas révisé le formulaire TD1X, *État du revenu et des dépenses de commissions aux fins des retenues sur la paie*, pour 2009.

Vos employés doivent remplir un formulaire TD1X, s'ils désirent que vous rajustiez l'impôt retenu afin de tenir compte de leurs dépenses de commissions.

Vous retenez l'impôt sur le revenu de commissions de vos employés en vous servant du « Montant total de la demande » indiqué à la ligne 12 de leur formulaire TD1, dans l'un des cas suivants :

- si vos employés **ne remplissent pas** un formulaire TD1X;
- s'ils vous informent par écrit qu'ils désirent annuler un formulaire TD1X déjà rempli.

Calculateur en Direct des Retenues sur la Paie

Pour vos retenues sur la paie de 2009, vous pouvez utiliser gratuitement notre Calculateur en Direct des Retenues sur la Paie.

Le Calculateur en Direct des Retenues sur la Paie est une application sur Web qui calcule les retenues sur la paie, pour toutes les provinces (sauf pour le Québec) et pour tous les territoires. Vous trouverez un lien menant au Calculateur en Direct des Retenues sur la Paie à partir de notre site Web à www.arc.gc.ca/cdrp.

Le Calculateur en Direct des Retenues sur la Paie applique le montant exact du revenu imposable pour déterminer les retenues d'impôts. Les calculs sont plus précis que ceux produits par les *Tables sur disquette* (TSD) et les tables d'impôt.

Le Calculateur en Direct des Retenues sur la Paie vous offre les plus récents calculs ainsi que les versions antérieures jusqu'au 1^{er} janvier 2007.

Tables sur disquette

Tables sur disquette (TSD) est un programme informatisé autonome qui calcule les retenues sur la paie pour toutes les périodes de paie, pour toutes les provinces (sauf pour le Québec) et pour tous les territoires.

Les TSD renferment les retenues sur la paie révisées à l'impôt fédéral à compter du 1^{er} avril 2009.

Les TSD incluent également le taux de cotisation de l'AE du Québec et l'impôt fédéral pour les employés du Québec à compter du 1^{er} avril 2009.

L'édition du 1^{er} avril 2009 des *Tables sur disquette* sera publiée en quantités limitées.

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

We have not revised Form TD1X, *Statement of Commission Income and Expenses for Payroll Tax Deductions*, for 2009.

Your employees must complete a Form TD1X, if they want you to adjust their tax deductions to take into account their commission expenses.

You deduct tax from your employees commission pay using the "Total claim amount" at line 12 of their Form TD1, in one of the following cases:

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

Payroll Deductions Online Calculator

For your 2009 payroll deductions, you can use our Payroll Deductions Online Calculator free of charge.

The Payroll Deductions Online Calculator is an interactive web application that calculates payroll deductions for all pay periods, provinces (except for Quebec), and territories. You will find a link to the Payroll Deductions Online Calculator at www.cra.gc.ca/pdoc.

The Payroll Deductions Online Calculator applies the exact taxable income amount to determine the tax deductions. The calculations are more precise than those produced by the *Tables on Diskette* (TOD) and tax tables.

The Payroll Deductions Online Calculator offers you the most recent calculations as well as previous versions back to January 1, 2007.

Tables on Diskette

Tables on Diskette (TOD) is a stand-alone computer program that calculates payroll deductions for all pay periods, provinces (except for Quebec), and territories.

TOD includes the revised federal payroll deductions effective April 1, 2009.

TOD also includes the EI premium rate in Quebec and calculates federal tax for Quebec employees effective April 1, 2009.

The April 1, 2009, edition of the *Tables on Diskette* will be published in limited quantities.

Quelques renseignements à propos des retenues sur la paie

Utilisez les renseignements contenus dans cette publication et dans nos guides de l'employeur. Ces guides vous fourniront tous les renseignements dont vous avez besoin pour effectuer les retenues, les versements et la déclaration de ces montants.

Retenir l'impôt sur les revenus non assujettis à des cotisations au RPC ou à l'AE

Les observations suivantes concernant le RPC s'appliquent également au RRQ.

Remarque

Le tableau 3 – Montants des crédits relatifs aux RPC et à l'AE a été retiré de la publication T4032 à la suite de l'introduction en 2006 du crédit d'impôt non remboursable à l'emploi et incorporé dans les tables de retenues sur la paie fédérales.

Pour déterminer le montant des retenues d'impôt sur les revenus non assujettis à des cotisations au RPC ou à l'AE, vous pouvez utiliser le Calculateur en direct de retenues sur la paie ou les *Tables sur disquettes*.

Retenir l'impôt lorsque l'employé a droit au crédit d'impôt relatif à un fonds de travailleurs

Vous pouvez réduire les retenues d'impôt d'un employé qui a droit à un crédit d'impôt en raison de l'achat d'actions approuvées du capital-actions d'une société à capital de risque de travailleurs. Si les actions sont achetées par le biais des retenues sur la paie, vous pouvez réduire l'impôt sans obtenir une lettre d'autorisation d'un bureau des services fiscaux.

Afin d'accorder le crédit, calculez les crédits d'impôt pour l'année découlant de l'achat des actions, puis divisez par le nombre de périodes de paie dans l'année. Enfin, réduisez les retenues d'impôt prévues dans la table en fonction du montant du crédit d'impôt pour la période de paie.

Si l'achat d'actions ou l'application du crédit d'impôt commence après la première période de paie de l'année, le crédit peut être « accéléré ». Pour ce faire, il suffit de multiplier le crédit par le nombre total de périodes de paie dans l'année, puis de diviser le résultat par le nombre de périodes de paie qui restent dans l'année. Le résultat sert à réduire l'impôt pour chacune des périodes de paie qui restent.

Some information about payroll deductions

Use the information in this publication with our employers' guides. These guides will give you all the information you need for deducting, remitting, and reporting amounts.

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

The following comments concerning CPP also apply to QPP.

Note

The Chart 3 – CPP and EI credit amounts has been removed from the T4032 publication as result of the non-refundable tax credit, Canadian Employment Credit (CEC) introduced in 2006 and built into the federal payroll deductions tables.

To determine the amount of tax to deduct from income not subject to CPP contributions or EI premiums, you can use the Payroll Deductions Online Calculator or the *Tables on Diskette*.

Deducting tax when the employee has a labour-sponsored funds tax credit

You may reduce tax deductions for an employee who has a tax credit from the purchase of qualifying shares of a labour-sponsored venture capital corporation. If the amounts for the share purchase are payroll deducted, you can make the reduction in tax without a letter of authority from a tax services office.

To allow the credit, first determine the annual tax credit arising from the share purchase. Next, divide the credit by the number of pay periods in the year. Finally, reduce the tax shown in the table by the tax credit for the pay period.

If the share purchase or the tax credit deductions begin after the first pay period in the year, the credit can be "accelerated." This is done by multiplying the credit by the total number of pay periods in the year and then dividing by the number of pay periods remaining in the year. The resulting amount is used to reduce tax in each remaining pay period.

Calcul des retenues d'impôt, étape par étape

Vous pouvez utiliser les calculs étape par étape suivants pour calculer l'impôt à retenir pour les employés ou les pensionnés dont le revenu est supérieur au montant maximal figurant dans les tables de retenues d'impôt. Vous pouvez également utiliser les calculs pour le revenu de commissions et les codes de demande « 0 » pour un employé dont le revenu est inférieur au minimum indiqué dans les tables. Enfin, vous pouvez également vous en servir pour effectuer un calcul détaillé et plus précis des retenues d'impôt à effectuer dans le cas de vos employés ou pensionnés.

Remarque

TSD effectue automatiquement les calculs décrits dans les paragraphes suivants.

L'exemple 1 vous aidera à calculer les retenues d'impôt applicables à tous les revenus autres que le revenu de commissions.

L'exemple 2 vous aidera à calculer les retenues d'impôt applicables au revenu de commissions.

Vous pouvez suivre les étapes dans l'exemple 1 ou l'exemple 2 pour calculer le montant des retenues d'impôt applicables à une période de paie. Respectez l'ordre indiqué, sinon vos résultats seront erronés.

Cependant, si vous créez votre propre programme de paie ou de feuilles de calcul pour calculer les retenues d'impôt applicables, n'utilisez aucun de ces calculs. Consultez plutôt la publication intitulée *Formules pour le calcul informatisé des retenues sur la paie* (T4127).

Exemple 1 Impôt à retenir sur tous les revenus sauf les commissions

Cet exemple vise une personne qui gagne 1 500 \$ par semaine et qui verse des cotisations de 60 \$ à un régime de pension agréé (RPA), des cotisations syndicales de 8 \$ et des cotisations de 80 \$ à un régime enregistré d'épargne-retraite (REER).

Cette personne demande le montant personnel de base et le plein montant pour un conjoint à sa charge.

Cette personne a acheté pour 850 \$ d'actions approuvées du capital-actions d'une société à capital de risque de travailleurs visée par règlement.

Calculer le revenu imposable annuel

| | |
|--|---------------|
| 1) Rémunération brute pour la période de paie (hebdomadaire) | 1 500,00 \$ |
| 2) Moins | |
| ■ les cotisations à un RPA ou à une convention de retraite | 60,00 \$ |
| ■ les cotisations syndicales | 8,00 |
| ■ les autres montants autorisés par un bureau des services fiscaux | 0,00 |
| ■ les cotisations à un REER* | 80,00 |
| | <u>148,00</u> |
| | - 148,00 |

*Ce montant doit être retenu à la source.

Step-by-step calculation of tax deductions

You can use the following step-by-step calculations to calculate the tax deductions for any employee or pensioner who earns more than the maximum amounts included in the tax deductions tables. You can also use the calculations for commission income or any employee with claim code "0" who earns less than the minimum amount shown in the tables. These calculations will also help you to determine a detailed and more exact amount of tax to deduct from the remuneration of your employees or pensioners.

Note

TOD automatically does the calculations described in the following paragraphs.

Example 1 shows you how to determine the amount of tax to deduct from all income except commissions.

Example 2 shows you how to determine the amount of tax to deduct from commission income.

You can follow the steps in either of Example 1 or Example 2 to calculate the amount of tax to deduct for a pay period. Follow the order shown, otherwise, your results will not be correct.

However, if you design your own payroll program or spreadsheets to calculate tax deductions, do not use either of these calculations. Instead, see the publication called *Payroll Deductions Formulas for Computer Programs* (T4127).

Example 1 Tax to deduct for all income except commissions

This example applies to a person who earns \$1,500 weekly, contributes \$60 to a registered pension plan (RPP), \$8 for union dues, and \$80 to a registered retirement savings plan (RRSP).

This person claims the basic personal claim amount plus the full claim amount for a dependent spouse.

This person bought \$850 of approved shares of the capital stock of prescribed labour-sponsored venture capital corporations.

Calculate annual taxable income

| | |
|--|---------------|
| (1) Gross remuneration for the pay period (weekly) | \$ 1,500.00 |
| (2) Minus | |
| ■ RPP or retirement compensation arrangement contributions | \$ 60.00 |
| ■ the union dues | 8.00 |
| ■ the other amounts authorized by a tax services office | 0.00 |
| ■ the RRSP contributions* | 80.00 |
| | <u>148.00</u> |
| | - 148.00 |

*This amount has to be deducted at source.

| | |
|--|--------------|
| 3) Rémunération nette pour la période de paie (ligne 1 – ligne 2) | 1 352,00 \$ |
| 4) Revenu annuel net (1 352 \$ × 52 semaines) | 70 304,00 \$ |
| 5) Moins la déduction annuelle pour les habitants des zones visées par règlement, selon le formulaire TD1 | - _____ s/o |
| 6) Revenu imposable annuel (ligne 4 – ligne 5) | 70 304,00 \$ |

| | |
|---|--------------|
| (3) Net remuneration for the pay period (line 1 minus line 2) | \$ 1,352.00 |
| (4) Annual net income (\$1,352 × 52 weeks) | \$ 70,304.00 |
| (5) Minus the annual deduction for living in a prescribed zone, reported on the Form TD1 | - _____ N/A |
| (6) Annual taxable income (line 4 minus line 5) | \$ 70,304.00 |

Calculer l'impôt fédéral

| | | |
|---|------------------|-----------------|
| 7) Multipliez le montant à la ligne 6 par le taux d'impôt fédéral selon le tableau 2 à la page A-16. | × _____ 0,22 | 15 466,88 \$ |
| 8) Moins la constante fédérale selon le revenu imposable annuel à la ligne 6 (voir le tableau 2) | - _____ 2 884,00 | |
| 9) Impôt fédéral (ligne 7 – ligne 8) | | 12 582,88 \$ |
| 10) Moins les crédits d'impôt fédéral : | | |
| ■ le total des crédits d'impôt personnels selon le formulaire TD1 | | 20 750,00 \$ |
| ■ les cotisations au RPC/RRQ pour la période de paie multipliées par le nombre de périodes de paie dans l'année (maximum annuel de 2 118,60 \$) | | 2 118,60 |
| ■ les cotisations à l'AE du Québec pour la période de paie multipliées par le nombre de périodes de paie dans l'année (maximum annuel de 583,74 \$)* | | 583,74 |
| ■ les cotisations au RQAP pour la période de paie multipliées par le nombre de périodes de paie dans l'année (maximum annuel de 300,08 \$)* | | 300,08 |
| ■ the Canada Employment Credit (annual maximum \$1,044.00) | | <u>1 044,00</u> |
| Total | | 24 796,42 \$ |

*Remarque

Lorsque le maximum des cotisations au RRQ ou à l'AE pour l'année est atteint, utilisez ce montant maximal pour les calculs subséquents

| | | |
|--|--------------|---------------------------|
| 11) Multipliez le total à la ligne 10 par le taux d'impôt fédéral le moins élevé pour l'année. | × _____ 0,15 | |
| 12) Total des crédits d'impôt fédéral | | - <u>3 719,46</u> |
| 13) Impôt fédéral de base (ligne 9 – ligne 12) | | 8 863,42 \$ |
| 14) Moins le crédit d'impôt fédéral relatif à un fonds de travailleurs, c'est-à-dire le moins élevé des montants suivants : | | |
| i) 750 \$ | | |
| ii) 15 % du coût d'achat des actions approuvées (15 % × 850 \$ = 127,50 \$) | | |
| Crédit d'impôt fédéral relatif à un fonds de travailleurs | | - <u>127,50</u> |
| 15) Total des retenues d'impôt fédéral pour l'année (ligne 13 – ligne 14) | | 8 735,92 |
| 16) Moins l'abattement fédéral, pour le Québec seulement, 16,5 % du montant à la ligne 13 | | - <u>1 462,46</u> |
| 17) Total de l'impôt fédéral à payer pour l'année (ligne 15 – ligne 16) | | <u><u>7 273,46</u></u> \$ |

Calculer l'impôt total et la retenue d'impôt pour la période de paie

| | | |
|---|--|-------------------------|
| 18) Retenues d'impôt pour la période de paie : Divisez le montant à la ligne 17 par le nombre de périodes de paie dans l'année (52). | | <u><u>139,87</u></u> \$ |
|---|--|-------------------------|

Calculate federal tax

| | | |
|---|------------------|-----------------|
| (7) Multiply the amount at line 6 by the federal tax rate based on Chart 2 on page A-16. | × _____ 0,22 | \$ 15,466.88 |
| (8) Minus the federal constant based on the annual taxable income at line 6 (see Chart 2) | - _____ 2,884.00 | |
| (9) Federal tax (line 7 minus line 8) | | \$ 12,582.88 |
| (10) Minus the federal tax credits: | | |
| ■ the total of personal tax credit amounts reported on the Form TD1 | | \$ 20,750.00 |
| ■ the CPP/QPP contributions for the pay period multiplied by the number of pay periods in the year (annual maximum \$2,118.60) | | 2,118.60 |
| ■ the Quebec EI premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$583.74)* | | 583.74 |
| ■ the QPIP premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$300.08)* | | 300.08 |
| ■ le crédit d'impôt à l'emploi au Canada (maximum annuel de 1 044,00 \$) | | <u>1 044.00</u> |
| Total | | \$ 24,796.42 |

*Note

When the maximum QPP contributions or EI premiums for the year is reached, use the maximum amount for subsequent calculations

| | | |
|--|--------------|------------------------|
| (11) Multiply the total at line 10 by the lowest federal tax rate for the year. | × _____ 0,15 | |
| (12) Total federal tax credits | | - <u>3 719.46</u> |
| (13) Basic federal tax (line 9 minus line 12) | | \$ 8,863.42 |
| (14) Minus the federal labour-sponsored funds tax credit | | |
| The lesser of: | | |
| (i) \$750 or | | |
| (ii) 15% of the purchase of approved shares (15% × \$850 = \$127.50) | | |
| Labour-sponsored funds federal tax credit | | - <u>127.50</u> |
| (15) Total federal tax deduction for the year (line 13 minus line 14) | | 8,735.92 |
| (16) Minus federal abatement, for Quebec only, 16.5% of the amount at line 13 | | - <u>1,462.46</u> |
| (17) Total federal tax payable for the year (line 15 minus line 16) | | <u><u>7,273.46</u></u> |

Calculate total tax and the tax deduction for the pay period

| | | |
|---|--|----------------------|
| (18) Tax deduction for the pay period: Divide the amount at line 17 by the number of pay periods in the year (52). | | <u><u>139.87</u></u> |
|---|--|----------------------|

Exemple 2 Impôt à retenir sur le revenu de commissions

Cet exemple vise une personne qui touche des commissions. Le formulaire TD1X indique une rémunération totale de 80 400 \$ et des dépenses de 10 000 \$ en plus des montants personnels de base selon le formulaire TD1. Cette personne a acheté 1 850 \$ d'actions approuvées du capital-actions d'une société à capital de risque de travailleurs visée par règlement.

Cette personne a versé des cotisations de 1 000 \$ à son régime de pension agréé (RPA) et elle a reçu l'autorisation d'un bureau des services fiscaux de réduire le montant assujéti à l'impôt sur le revenu en fonction d'une déduction annuelle de 4 000 \$.

Calculer le revenu annuel imposable

| | |
|--|--------------------|
| 1) Total de la rémunération indiqué sur le formulaire TD1X | 80 400,00 \$ |
| 2) Moins | |
| ■ le total des dépenses indiqués sur le formulaire TD1X | 10 000,00 \$ |
| ■ les cotisations à un RPA ou à une convention de retraite | 1 000,00 |
| ■ les autres montants autorisés par un bureau des services fiscaux | 4 000,00 |
| ■ les cotisations à un REER* | <u>0,00</u> |
| | - <u>15 000,00</u> |
| *Ce montant doit être retenu à la source. | |
| 3) Revenu annuel net (ligne 1 – ligne 2) | 65 400,00 \$ |
| 4) Moins la déduction annuelle pour les habitants des zones visées par règlement, selon le formulaire TD1 | - <u>s/o</u> |
| 5) Revenu imposable annuel (ligne 3 – ligne 4) | 65 400,00 \$ |

Calculer l'impôt fédéral

| | | |
|---|-------------------|--------------|
| 6) Multipliez le montant à la ligne 5 par le taux d'impôt fédéral selon le tableau 2 à la page A-16. | × <u>0,22</u> | 14 388,00 \$ |
| 7) Moins la constante fédérale selon le revenu imposable annuel à la ligne 5 (voir le tableau 2) | - <u>2 884,00</u> | |
| 8) Impôt fédéral (ligne 6 – ligne 7) | | 11 504,00 \$ |
| 9) Moins les crédits d'impôt fédéral : | | |
| ■ le total des crédits d'impôt personnels selon le formulaire TD1 | \$ 10 375,00 | |
| ■ les cotisations au RRQ pour l'année à la ligne 1 (maximum annuel de 2 118,60 \$) | 2 118,60 | |
| ■ les cotisations à l'AE du Québec pour l'année selon la ligne 1 (maximum annuel de 583,74 \$)* | 583,74 | |
| ■ les cotisations au RQAP pour la période de paie multipliées par le nombre de périodes de paie dans l'année (maximum annuel de 300,08\$)* | 300,08 | |
| ■ le crédit d'impôt à l'emploi au Canada (maximum annuel de 1 044,00 \$) | <u>1 044,00</u> | |
| Total | | 14 421,42 \$ |

*Remarque

Lorsque le maximum des cotisations au RRQ ou à l'AE pour l'année est atteint, utilisez ce montant maximal pour les calculs subséquents

Example 2 Tax to deduct for commission income

This example is for a person who is paid by commission. Form TD1X shows a total remuneration of \$80,400 and expenses of \$10,000. This person claims the basic personal claim amount on the TD1 form. This person bought \$1,850 of approved shares of the capital stock of prescribed labour-sponsored venture capital corporations.

This person has registered pension plan (RPP) contributions of \$1,000 and has received authorization from a tax services office to reduce the amount subject to income tax by an annual deduction of \$4,000.

Calculate annual taxable income

| | |
|---|--------------------|
| (1) Total remuneration reported on Form TD1X | \$ 80,400.00 |
| (2) Minus | |
| ■ the total expenses reported on Form TD1X | \$ 10,000.00 |
| ■ RPP or retirement compensation arrangement contributions | 1,000.00 |
| ■ the other amounts authorized by a tax services office | 4,000.00 |
| ■ the RRSP contributions* | <u>0.00</u> |
| | - <u>15,000.00</u> |
| *This amount has to be deducted at source. | |
| (3) Annual net income (line 1 minus line 2) | \$ 65,400.00 |
| (4) Minus the annual deduction for living in a prescribed zone, reported on the Form TD1 | - <u>N/A</u> |
| (5) Annual taxable income (line 3 minus line 4) | \$ 65,400.00 |

Calculate federal tax

| | | |
|--|-------------------|--------------|
| (6) Multiply the amount at line 5 by the federal tax rate based on Chart 2 on page A-16. | × <u>0.22</u> | \$ 14,388.00 |
| (7) Minus the federal constant based on the annual taxable income at line 5 (see Chart 2) | - <u>2,884.00</u> | |
| (8) Federal tax (line 6 minus line 7) | | \$ 11,504.00 |
| (9) Minus the federal tax credits: | | |
| ■ the total of personal tax credit amounts reported on the Form TD1 | 10 375,00\$ | |
| ■ the QPP contributions for the year based on line 1 (annual maximum \$2,118.60) | 2,118.60 | |
| ■ the Quebec EI premiums for the year based on line 1 (annual maximum \$583.74)* | 583.74 | |
| ■ the QPIP premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$300.08)* | 300.08 | |
| ■ the Canada Employment Credit (annual maximum \$1,044.00) | <u>1,044.00</u> | |
| Total | | \$ 14,421.42 |

*Note

When the maximum QPP contributions or EI premiums for the year is reached, use the maximum amount for subsequent calculations

| | | |
|--|---------------|--------------------|
| 10) Multipliez le total à la ligne 9 par le taux d'impôt fédéral le moins élevé pour l'année. | × <u>0,15</u> | |
| 11) Total des crédits d'impôt fédéral | | - <u>2 163,21</u> |
| 12) Impôt fédéral de base (ligne 8 – ligne 11) | | 9 340,79 \$ |
| 13) Moins le crédit d'impôt fédéral relatif à un fonds de travailleurs, c'est-à-dire le moins élevé des montants suivants : | | |
| i) 750 \$ | | |
| ii) 15 % du coût d'achat des actions approuvées (15 % × 1 850 \$ = 277,50 \$) | | |
| Crédit d'impôt fédéral relatif à un fonds de travailleurs | | - <u>277,50</u> |
| 14) Total des retenues d'impôt fédéral pour l'année (ligne 12 – ligne 13) | | 9 063,29 |
| 15) Moins l'abattement fédéral, pour le Québec seulement, 16,5 % du montant à la ligne 12 | | - <u>1 495,44</u> |
| 16) Total de l'impôt fédéral à payer pour l'année (ligne 14 – ligne 15) | | <u>7 567,85</u> \$ |

| | | |
|---|---------------|--------------------|
| (10) Multiply the total at line 9 by the lowest federal tax rate for the year. | × <u>0,15</u> | |
| (11) Total federal tax credits | | - <u>2,163.21</u> |
| (12) Basic federal tax (line 8 minus line 11) | | \$ 9,340.79 |
| (13) Minus the federal labour-sponsored funds tax credit | | |
| The lesser of: | | |
| (i) \$750 or | | |
| (ii) 15% of the purchase of approved shares (15% × \$1,850 = \$277.50) | | |
| Labour-sponsored funds federal tax credit | | - <u>277.50</u> |
| (14) Total federal tax deduction for the year (line 12 minus line 13) | | 9,063.29 |
| (15) Minus federal abatement, for Quebec only, 16.5% of the amount at line 12 | | - <u>1,495.44</u> |
| (16) Total federal tax payable for the year (line 14 minus line 15) | | \$ <u>7,567.85</u> |

Calculer l'impôt total et le taux d'imposition de l'employé à commission

| | |
|---|---------------|
| 17) Divisez le montant à la ligne 16 par le montant à la ligne 1 ou arrondi à | <u>0,0941</u> |
| | <u>0,09</u> |
| 18) Multipliez chaque montant de commission brut par le taux d'imposition à la ligne 17. | |

Calculate total tax and the tax rate for the commission employee

| | |
|--|---------------|
| (17) Divide the amount at line 16 by the amount at line 1, or rounded to | <u>0,0941</u> |
| | <u>0,09</u> |
| (18) Multiply each gross commission amount by the tax rate percentage at line 17. | |

Remarque

Si un employé à qui vous versez un revenu de commissions modifie son formulaire TD1 ou TD1X, vous devrez refaire ce calcul.

Note

If your employees who earn commission income amend their Form TD1 or TD1X, you will have to redo this calculation.

| Tableau 2 – Chart 2 | | | | | |
|--|---|--------------------|--|---------------------------------|--|
| Taux d'imposition et seuils de revenu fédéraux pour 2009 | | | | | |
| 2009 federal tax rates and income thresholds | | | | | |
| Revenu imposable annuel (\$) Annual taxable income (\$) | | | Taux d'impôt fédéral Federal tax rate | Constante (\$) Constant (\$) | |
| De From | | À To | R | K | |
| 0.00 | – | 41,200.00 | 0.15 | 0 | |
| 41,200.01 | – | 82,399.00 | 0.22 | 2,884 | |
| 82,399.01 | – | 126,264.00 | 0.26 | 6,180 | |
| 126,264.01 | – | et plus – and over | 0.29 | 9,968 | |

Faites-nous part de vos suggestions

Si vous avez des commentaires ou des suggestions à formuler qui pourraient améliorer cette publication, n'hésitez pas à nous les transmettre. Vous pouvez nous écrire à l'adresse suivante :

Direction des services à la clientèle
Agence du revenu du Canada
750, chemin Heron
Ottawa ON K1A 0L5

Your opinion counts!

If you have any comments or suggestions that would help us improve this publication, we would like to hear from you. Please send your comments to:

Client Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5

| Rémunération Pay | | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | | | |
|---------------------|-----------|---|-------|-------|------|-----|---|---|---|---|---|----|--|--|--|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |
| De | Moins de | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | | | |
| From | Less than | | | | | | | | | | | | | | |
| 232 | 232 | * | .00 | | | | | | | | | | | | *Le code de demande «0» est normalement utilisé seulement pour les non-résidents. Cependant, si la rémunération de votre employé non résidant est inférieure au montant minimum indiqué dans la colonne «Rémunération», vous ne pourrez peut-être pas utiliser ces tables. Reportez-vous alors au «Calcul des retenues d'impôt, étape par étape» dans la section «A» de cette publication. *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. |
| 232 | - 234 | 25.10 | .10 | | | | | | | | | | | | |
| 234 | - 236 | 25.35 | .35 | | | | | | | | | | | | |
| 236 | - 238 | 25.55 | .55 | | | | | | | | | | | | |
| 238 | - 240 | 25.80 | .80 | | | | | | | | | | | | |
| 240 | - 242 | 26.05 | 1.05 | | | | | | | | | | | | |
| 242 | - 244 | 26.25 | 1.25 | | | | | | | | | | | | |
| 244 | - 246 | 26.50 | 1.50 | | | | | | | | | | | | |
| 246 | - 248 | 26.75 | 1.75 | | | | | | | | | | | | |
| 248 | - 250 | 26.95 | 2.00 | | | | | | | | | | | | |
| 250 | - 252 | 27.20 | 2.20 | | | | | | | | | | | | |
| 252 | - 254 | 27.45 | 2.45 | .05 | | | | | | | | | | | |
| 254 | - 256 | 27.65 | 2.70 | .30 | | | | | | | | | | | |
| 256 | - 258 | 27.90 | 2.90 | .55 | | | | | | | | | | | |
| 258 | - 260 | 28.15 | 3.15 | .75 | | | | | | | | | | | |
| 260 | - 262 | 28.35 | 3.40 | 1.00 | | | | | | | | | | | |
| 262 | - 264 | 28.60 | 3.60 | 1.25 | | | | | | | | | | | |
| 264 | - 266 | 28.85 | 3.85 | 1.45 | | | | | | | | | | | |
| 266 | - 268 | 29.05 | 4.10 | 1.70 | | | | | | | | | | | |
| 268 | - 270 | 29.30 | 4.30 | 1.95 | | | | | | | | | | | |
| 270 | - 272 | 29.55 | 4.55 | 2.15 | | | | | | | | | | | |
| 272 | - 274 | 29.75 | 4.80 | 2.40 | | | | | | | | | | | |
| 274 | - 276 | 30.00 | 5.00 | 2.65 | | | | | | | | | | | |
| 276 | - 278 | 30.25 | 5.25 | 2.85 | | | | | | | | | | | |
| 278 | - 280 | 30.45 | 5.50 | 3.10 | | | | | | | | | | | |
| 280 | - 282 | 30.70 | 5.70 | 3.35 | | | | | | | | | | | |
| 282 | - 284 | 30.95 | 5.95 | 3.55 | | | | | | | | | | | |
| 284 | - 286 | 31.15 | 6.20 | 3.80 | | | | | | | | | | | |
| 286 | - 288 | 31.40 | 6.40 | 4.05 | | | | | | | | | | | |
| 288 | - 290 | 31.65 | 6.65 | 4.25 | | | | | | | | | | | |
| 290 | - 292 | 31.85 | 6.90 | 4.50 | | | | | | | | | | | |
| 292 | - 294 | 32.10 | 7.10 | 4.75 | | | | | | | | | | | |
| 294 | - 296 | 32.35 | 7.35 | 4.95 | .20 | | | | | | | | | | |
| 296 | - 298 | 32.55 | 7.60 | 5.20 | .45 | | | | | | | | | | |
| 298 | - 300 | 32.80 | 7.80 | 5.45 | .70 | | | | | | | | | | |
| 300 | - 302 | 33.05 | 8.05 | 5.65 | .90 | | | | | | | | | | |
| 302 | - 304 | 33.25 | 8.30 | 5.90 | 1.15 | | | | | | | | | | |
| 304 | - 306 | 33.50 | 8.50 | 6.15 | 1.40 | | | | | | | | | | |
| 306 | - 308 | 33.75 | 8.75 | 6.35 | 1.60 | | | | | | | | | | |
| 308 | - 310 | 33.95 | 9.00 | 6.60 | 1.85 | | | | | | | | | | |
| 310 | - 312 | 34.20 | 9.20 | 6.85 | 2.10 | | | | | | | | | | |
| 312 | - 314 | 34.45 | 9.45 | 7.05 | 2.30 | | | | | | | | | | |
| 314 | - 316 | 34.65 | 9.70 | 7.30 | 2.55 | | | | | | | | | | |
| 316 | - 318 | 34.90 | 9.90 | 7.55 | 2.80 | | | | | | | | | | |
| 318 | - 320 | 35.15 | 10.15 | 7.75 | 3.00 | | | | | | | | | | |
| 320 | - 322 | 35.35 | 10.40 | 8.00 | 3.25 | | | | | | | | | | |
| 322 | - 324 | 35.60 | 10.60 | 8.25 | 3.50 | | | | | | | | | | |
| 324 | - 326 | 35.85 | 10.85 | 8.45 | 3.70 | | | | | | | | | | |
| 326 | - 328 | 36.05 | 11.10 | 8.70 | 3.95 | | | | | | | | | | |
| 328 | - 330 | 36.30 | 11.30 | 8.95 | 4.20 | | | | | | | | | | |
| 330 | - 332 | 36.55 | 11.55 | 9.15 | 4.40 | | | | | | | | | | |
| 332 | - 334 | 36.75 | 11.80 | 9.40 | 4.65 | | | | | | | | | | |
| 334 | - 336 | 37.00 | 12.00 | 9.65 | 4.90 | .15 | | | | | | | | | |
| 336 | - 338 | 37.25 | 12.25 | 9.85 | 5.10 | .35 | | | | | | | | | |
| 338 | - 340 | 37.45 | 12.50 | 10.10 | 5.35 | .60 | | | | | | | | | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|-------|-------|-------|-------|-------|-------|-------|------|------|----|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 340 - 344 | 37.80 | 12.85 | 10.45 | 5.70 | .95 | | | | | | | |
| 344 - 348 | 38.30 | 13.30 | 10.90 | 6.15 | 1.40 | | | | | | | |
| 348 - 352 | 38.75 | 13.75 | 11.40 | 6.65 | 1.90 | | | | | | | |
| 352 - 356 | 39.20 | 14.25 | 11.85 | 7.10 | 2.35 | | | | | | | |
| 356 - 360 | 39.70 | 14.70 | 12.30 | 7.55 | 2.80 | | | | | | | |
| 360 - 364 | 40.15 | 15.15 | 12.80 | 8.05 | 3.30 | | | | | | | |
| 364 - 368 | 40.60 | 15.65 | 13.25 | 8.50 | 3.75 | | | | | | | |
| 368 - 372 | 41.10 | 16.10 | 13.70 | 8.95 | 4.20 | | | | | | | |
| 372 - 376 | 41.55 | 16.55 | 14.20 | 9.45 | 4.70 | | | | | | | |
| 376 - 380 | 42.00 | 17.05 | 14.65 | 9.90 | 5.15 | .40 | | | | | | |
| 380 - 384 | 42.50 | 17.50 | 15.10 | 10.35 | 5.60 | .85 | | | | | | |
| 384 - 388 | 42.95 | 17.95 | 15.60 | 10.85 | 6.10 | 1.35 | | | | | | |
| 388 - 392 | 43.40 | 18.45 | 16.05 | 11.30 | 6.55 | 1.80 | | | | | | |
| 392 - 396 | 43.90 | 18.90 | 16.50 | 11.75 | 7.00 | 2.25 | | | | | | |
| 396 - 400 | 44.35 | 19.35 | 17.00 | 12.25 | 7.50 | 2.75 | | | | | | |
| 400 - 404 | 44.80 | 19.85 | 17.45 | 12.70 | 7.95 | 3.20 | | | | | | |
| 404 - 408 | 45.30 | 20.30 | 17.90 | 13.15 | 8.40 | 3.65 | | | | | | |
| 408 - 412 | 45.75 | 20.75 | 18.40 | 13.65 | 8.90 | 4.15 | | | | | | |
| 412 - 416 | 46.20 | 21.25 | 18.85 | 14.10 | 9.35 | 4.60 | | | | | | |
| 416 - 420 | 46.70 | 21.70 | 19.35 | 14.60 | 9.85 | 5.10 | .35 | | | | | |
| 420 - 424 | 47.15 | 22.15 | 19.80 | 15.05 | 10.30 | 5.55 | .80 | | | | | |
| 424 - 428 | 47.60 | 22.65 | 20.25 | 15.50 | 10.75 | 6.00 | 1.25 | | | | | |
| 428 - 432 | 48.10 | 23.10 | 20.75 | 16.00 | 11.25 | 6.50 | 1.75 | | | | | |
| 432 - 436 | 48.55 | 23.55 | 21.20 | 16.45 | 11.70 | 6.95 | 2.20 | | | | | |
| 436 - 440 | 49.00 | 24.05 | 21.65 | 16.90 | 12.15 | 7.40 | 2.65 | | | | | |
| 440 - 444 | 49.50 | 24.50 | 22.15 | 17.40 | 12.65 | 7.90 | 3.15 | | | | | |
| 444 - 448 | 49.95 | 24.95 | 22.60 | 17.85 | 13.10 | 8.35 | 3.60 | | | | | |
| 448 - 452 | 50.40 | 25.45 | 23.05 | 18.30 | 13.55 | 8.80 | 4.05 | | | | | |
| 452 - 456 | 50.90 | 25.90 | 23.55 | 18.80 | 14.05 | 9.30 | 4.55 | | | | | |
| 456 - 460 | 51.35 | 26.35 | 24.00 | 19.25 | 14.50 | 9.75 | 5.00 | .25 | | | | |
| 460 - 464 | 51.85 | 26.85 | 24.45 | 19.70 | 14.95 | 10.20 | 5.45 | .70 | | | | |
| 464 - 468 | 52.30 | 27.30 | 24.95 | 20.20 | 15.45 | 10.70 | 5.95 | 1.20 | | | | |
| 468 - 472 | 52.75 | 27.75 | 25.40 | 20.65 | 15.90 | 11.15 | 6.40 | 1.65 | | | | |
| 472 - 476 | 53.25 | 28.25 | 25.85 | 21.10 | 16.35 | 11.60 | 6.85 | 2.10 | | | | |
| 476 - 480 | 53.70 | 28.70 | 26.35 | 21.60 | 16.85 | 12.10 | 7.35 | 2.60 | | | | |
| 480 - 484 | 54.15 | 29.15 | 26.80 | 22.05 | 17.30 | 12.55 | 7.80 | 3.05 | | | | |
| 484 - 488 | 54.65 | 29.65 | 27.25 | 22.50 | 17.75 | 13.00 | 8.25 | 3.50 | | | | |
| 488 - 492 | 55.10 | 30.10 | 27.75 | 23.00 | 18.25 | 13.50 | 8.75 | 4.00 | | | | |
| 492 - 496 | 55.55 | 30.55 | 28.20 | 23.45 | 18.70 | 13.95 | 9.20 | 4.45 | | | | |
| 496 - 500 | 56.05 | 31.05 | 28.65 | 23.90 | 19.15 | 14.40 | 9.65 | 4.90 | .15 | | | |
| 500 - 504 | 56.50 | 31.50 | 29.15 | 24.40 | 19.65 | 14.90 | 10.15 | 5.40 | .65 | | | |
| 504 - 508 | 56.95 | 31.95 | 29.60 | 24.85 | 20.10 | 15.35 | 10.60 | 5.85 | 1.10 | | | |
| 508 - 512 | 57.45 | 32.45 | 30.05 | 25.30 | 20.55 | 15.80 | 11.05 | 6.30 | 1.55 | | | |
| 512 - 516 | 57.90 | 32.90 | 30.55 | 25.80 | 21.05 | 16.30 | 11.55 | 6.80 | 2.05 | | | |
| 516 - 520 | 58.35 | 33.35 | 31.00 | 26.25 | 21.50 | 16.75 | 12.00 | 7.25 | 2.50 | | | |
| 520 - 524 | 58.85 | 33.85 | 31.45 | 26.70 | 21.95 | 17.20 | 12.45 | 7.70 | 2.95 | | | |
| 524 - 528 | 59.30 | 34.30 | 31.95 | 27.20 | 22.45 | 17.70 | 12.95 | 8.20 | 3.45 | | | |
| 528 - 532 | 59.75 | 34.75 | 32.40 | 27.65 | 22.90 | 18.15 | 13.40 | 8.65 | 3.90 | | | |
| 532 - 536 | 60.25 | 35.25 | 32.85 | 28.10 | 23.35 | 18.60 | 13.85 | 9.10 | 4.35 | | | |
| 536 - 540 | 60.70 | 35.70 | 33.35 | 28.60 | 23.85 | 19.10 | 14.35 | 9.60 | 4.85 | .10 | | |
| 540 - 544 | 61.15 | 36.15 | 33.80 | 29.05 | 24.30 | 19.55 | 14.80 | 10.05 | 5.30 | .55 | | |
| 544 - 548 | 61.65 | 36.65 | 34.25 | 29.50 | 24.75 | 20.00 | 15.25 | 10.50 | 5.75 | 1.00 | | |
| 548 - 552 | 62.10 | 37.10 | 34.75 | 30.00 | 25.25 | 20.50 | 15.75 | 11.00 | 6.25 | 1.50 | | |
| 552 - 556 | 62.55 | 37.55 | 35.20 | 30.45 | 25.70 | 20.95 | 16.20 | 11.45 | 6.70 | 1.95 | | |
| 556 - 560 | 63.05 | 38.05 | 35.65 | 30.90 | 26.15 | 21.40 | 16.65 | 11.90 | 7.15 | 2.40 | | |

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Hebdomadaire (52 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Weekly (52 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 560 - 568 | 63.75 | 38.75 | 36.35 | 31.60 | 26.85 | 22.10 | 17.35 | 12.60 | 7.85 | 3.10 | | |
| 568 - 576 | 64.65 | 39.65 | 37.30 | 32.55 | 27.80 | 23.05 | 18.30 | 13.55 | 8.80 | 4.05 | | |
| 576 - 584 | 65.60 | 40.60 | 38.25 | 33.50 | 28.75 | 24.00 | 19.25 | 14.50 | 9.75 | 5.00 | .25 | |
| 584 - 592 | 66.55 | 41.55 | 39.15 | 34.40 | 29.65 | 24.90 | 20.15 | 15.40 | 10.65 | 5.90 | 1.15 | |
| 592 - 600 | 67.45 | 42.50 | 40.10 | 35.35 | 30.60 | 25.85 | 21.10 | 16.35 | 11.60 | 6.85 | 2.10 | |
| 600 - 608 | 68.40 | 43.40 | 41.05 | 36.30 | 31.55 | 26.80 | 22.05 | 17.30 | 12.55 | 7.80 | 3.05 | |
| 608 - 616 | 69.35 | 44.35 | 41.95 | 37.20 | 32.45 | 27.70 | 22.95 | 18.20 | 13.45 | 8.70 | 3.95 | |
| 616 - 624 | 70.25 | 45.30 | 42.90 | 38.15 | 33.40 | 28.65 | 23.90 | 19.15 | 14.40 | 9.65 | 4.90 | |
| 624 - 632 | 71.20 | 46.20 | 43.85 | 39.10 | 34.35 | 29.60 | 24.85 | 20.10 | 15.35 | 10.60 | 5.85 | |
| 632 - 640 | 72.15 | 47.15 | 44.75 | 40.00 | 35.25 | 30.50 | 25.75 | 21.00 | 16.25 | 11.50 | 6.75 | |
| 640 - 648 | 73.05 | 48.10 | 45.70 | 40.95 | 36.20 | 31.45 | 26.70 | 21.95 | 17.20 | 12.45 | 7.70 | |
| 648 - 656 | 74.00 | 49.00 | 46.65 | 41.90 | 37.15 | 32.40 | 27.65 | 22.90 | 18.15 | 13.40 | 8.65 | |
| 656 - 664 | 74.95 | 49.95 | 47.55 | 42.80 | 38.05 | 33.30 | 28.55 | 23.80 | 19.05 | 14.30 | 9.55 | |
| 664 - 672 | 75.85 | 50.90 | 48.50 | 43.75 | 39.00 | 34.25 | 29.50 | 24.75 | 20.00 | 15.25 | 10.50 | |
| 672 - 680 | 76.80 | 51.80 | 49.45 | 44.70 | 39.95 | 35.20 | 30.45 | 25.70 | 20.95 | 16.20 | 11.45 | |
| 680 - 688 | 77.75 | 52.75 | 50.35 | 45.60 | 40.85 | 36.10 | 31.35 | 26.60 | 21.85 | 17.10 | 12.35 | |
| 688 - 696 | 78.65 | 53.70 | 51.30 | 46.55 | 41.80 | 37.05 | 32.30 | 27.55 | 22.80 | 18.05 | 13.30 | |
| 696 - 704 | 79.60 | 54.60 | 52.25 | 47.50 | 42.75 | 38.00 | 33.25 | 28.50 | 23.75 | 19.00 | 14.25 | |
| 704 - 712 | 80.55 | 55.55 | 53.15 | 48.40 | 43.65 | 38.90 | 34.15 | 29.40 | 24.65 | 19.90 | 15.15 | |
| 712 - 720 | 81.45 | 56.50 | 54.10 | 49.35 | 44.60 | 39.85 | 35.10 | 30.35 | 25.60 | 20.85 | 16.10 | |
| 720 - 728 | 82.40 | 57.40 | 55.05 | 50.30 | 45.55 | 40.80 | 36.05 | 31.30 | 26.55 | 21.80 | 17.05 | |
| 728 - 736 | 83.35 | 58.35 | 55.95 | 51.20 | 46.45 | 41.70 | 36.95 | 32.20 | 27.45 | 22.70 | 17.95 | |
| 736 - 744 | 84.25 | 59.30 | 56.90 | 52.15 | 47.40 | 42.65 | 37.90 | 33.15 | 28.40 | 23.65 | 18.90 | |
| 744 - 752 | 85.20 | 60.20 | 57.85 | 53.10 | 48.35 | 43.60 | 38.85 | 34.10 | 29.35 | 24.60 | 19.85 | |
| 752 - 760 | 86.15 | 61.15 | 58.75 | 54.05 | 49.30 | 44.55 | 39.80 | 35.05 | 30.30 | 25.55 | 20.80 | |
| 760 - 768 | 87.05 | 62.10 | 59.70 | 54.95 | 50.20 | 45.45 | 40.70 | 35.95 | 31.20 | 26.45 | 21.70 | |
| 768 - 776 | 88.00 | 63.00 | 60.65 | 55.90 | 51.15 | 46.40 | 41.65 | 36.90 | 32.15 | 27.40 | 22.65 | |
| 776 - 784 | 88.95 | 63.95 | 61.60 | 56.85 | 52.10 | 47.35 | 42.60 | 37.85 | 33.10 | 28.35 | 23.60 | |
| 784 - 792 | 89.85 | 64.90 | 62.50 | 57.75 | 53.00 | 48.25 | 43.50 | 38.75 | 34.00 | 29.25 | 24.50 | |
| 792 - 800 | 91.00 | 66.05 | 63.65 | 58.90 | 54.15 | 49.40 | 44.65 | 39.90 | 35.15 | 30.40 | 25.65 | |
| 800 - 808 | 92.45 | 67.45 | 65.05 | 60.30 | 55.55 | 50.80 | 46.05 | 41.30 | 36.55 | 31.80 | 27.05 | |
| 808 - 816 | 93.85 | 68.85 | 66.45 | 61.70 | 56.95 | 52.20 | 47.45 | 42.70 | 37.95 | 33.20 | 28.45 | |
| 816 - 824 | 95.25 | 70.25 | 67.85 | 63.10 | 58.35 | 53.65 | 48.90 | 44.15 | 39.40 | 34.65 | 29.90 | |
| 824 - 832 | 96.65 | 71.65 | 69.30 | 64.55 | 59.80 | 55.05 | 50.30 | 45.55 | 40.80 | 36.05 | 31.30 | |
| 832 - 840 | 98.05 | 73.10 | 70.70 | 65.95 | 61.20 | 56.45 | 51.70 | 46.95 | 42.20 | 37.45 | 32.70 | |
| 840 - 848 | 99.50 | 74.50 | 72.10 | 67.35 | 62.60 | 57.85 | 53.10 | 48.35 | 43.60 | 38.85 | 34.10 | |
| 848 - 856 | 100.90 | 75.90 | 73.55 | 68.80 | 64.05 | 59.30 | 54.55 | 49.80 | 45.05 | 40.30 | 35.55 | |
| 856 - 864 | 102.30 | 77.35 | 74.95 | 70.20 | 65.45 | 60.70 | 55.95 | 51.20 | 46.45 | 41.70 | 36.95 | |
| 864 - 872 | 103.75 | 78.75 | 76.35 | 71.60 | 66.85 | 62.10 | 57.35 | 52.60 | 47.85 | 43.10 | 38.35 | |
| 872 - 880 | 105.15 | 80.15 | 77.80 | 73.05 | 68.30 | 63.55 | 58.80 | 54.05 | 49.30 | 44.55 | 39.80 | |
| 880 - 888 | 106.55 | 81.55 | 79.20 | 74.45 | 69.70 | 64.95 | 60.20 | 55.45 | 50.70 | 45.95 | 41.20 | |
| 888 - 896 | 108.00 | 83.00 | 80.60 | 75.85 | 71.10 | 66.35 | 61.60 | 56.85 | 52.10 | 47.35 | 42.60 | |
| 896 - 904 | 109.45 | 84.45 | 82.10 | 77.35 | 72.60 | 67.85 | 63.10 | 58.35 | 53.60 | 48.85 | 44.10 | |
| 904 - 912 | 110.90 | 85.95 | 83.55 | 78.80 | 74.05 | 69.30 | 64.55 | 59.80 | 55.05 | 50.30 | 45.55 | |
| 912 - 920 | 112.40 | 87.40 | 85.00 | 80.25 | 75.50 | 70.75 | 66.00 | 61.25 | 56.50 | 51.75 | 47.00 | |
| 920 - 928 | 113.85 | 88.85 | 86.50 | 81.75 | 77.00 | 72.25 | 67.50 | 62.75 | 58.00 | 53.25 | 48.50 | |
| 928 - 936 | 115.30 | 90.30 | 87.95 | 83.20 | 78.45 | 73.70 | 68.95 | 64.20 | 59.45 | 54.70 | 49.95 | |
| 936 - 944 | 116.75 | 91.80 | 89.40 | 84.65 | 79.90 | 75.15 | 70.40 | 65.65 | 60.90 | 56.15 | 51.40 | |
| 944 - 952 | 118.25 | 93.25 | 90.85 | 86.10 | 81.35 | 76.60 | 71.85 | 67.10 | 62.40 | 57.65 | 52.90 | |
| 952 - 960 | 119.70 | 94.70 | 92.35 | 87.60 | 82.85 | 78.10 | 73.35 | 68.60 | 63.85 | 59.10 | 54.35 | |
| 960 - 968 | 121.15 | 96.20 | 93.80 | 89.05 | 84.30 | 79.55 | 74.80 | 70.05 | 65.30 | 60.55 | 55.80 | |
| 968 - 976 | 122.65 | 97.65 | 95.25 | 90.50 | 85.75 | 81.00 | 76.25 | 71.50 | 66.75 | 62.00 | 57.25 | |
| 976 - 984 | 124.10 | 99.10 | 96.75 | 92.00 | 87.25 | 82.50 | 77.75 | 73.00 | 68.25 | 63.50 | 58.75 | |
| 984 - 992 | 125.55 | 100.55 | 98.20 | 93.45 | 88.70 | 83.95 | 79.20 | 74.45 | 69.70 | 64.95 | 60.20 | |
| 992 - 1000 | 127.05 | 102.05 | 99.65 | 94.90 | 90.15 | 85.40 | 80.65 | 75.90 | 71.15 | 66.40 | 61.65 | |

Vous pouvez obtenir cette table sur TSD

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This table is available on TOD

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Hebdomadaire (52 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Weekly (52 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 1000 - 1012 | 128.85 | 103.85 | 101.50 | 96.75 | 92.00 | 87.25 | 82.50 | 77.75 | 73.00 | 68.25 | 63.50 | |
| 1012 - 1024 | 131.05 | 106.05 | 103.70 | 98.95 | 94.20 | 89.45 | 84.70 | 79.95 | 75.20 | 70.45 | 65.70 | |
| 1024 - 1036 | 133.25 | 108.25 | 105.90 | 101.15 | 96.40 | 91.65 | 86.90 | 82.15 | 77.40 | 72.65 | 67.90 | |
| 1036 - 1048 | 135.45 | 110.45 | 108.10 | 103.35 | 98.60 | 93.85 | 89.10 | 84.35 | 79.60 | 74.85 | 70.10 | |
| 1048 - 1060 | 137.65 | 112.65 | 110.30 | 105.55 | 100.80 | 96.05 | 91.30 | 86.55 | 81.80 | 77.05 | 72.30 | |
| 1060 - 1072 | 139.85 | 114.85 | 112.50 | 107.75 | 103.00 | 98.25 | 93.50 | 88.75 | 84.00 | 79.25 | 74.50 | |
| 1072 - 1084 | 142.05 | 117.05 | 114.70 | 109.95 | 105.20 | 100.45 | 95.70 | 90.95 | 86.20 | 81.45 | 76.70 | |
| 1084 - 1096 | 144.25 | 119.25 | 116.85 | 112.10 | 107.35 | 102.60 | 97.85 | 93.10 | 88.35 | 83.60 | 78.85 | |
| 1096 - 1108 | 146.45 | 121.45 | 119.05 | 114.30 | 109.55 | 104.80 | 100.05 | 95.30 | 90.55 | 85.80 | 81.05 | |
| 1108 - 1120 | 148.65 | 123.65 | 121.25 | 116.50 | 111.75 | 107.00 | 102.25 | 97.50 | 92.75 | 88.00 | 83.25 | |
| 1120 - 1132 | 150.85 | 125.85 | 123.45 | 118.70 | 113.95 | 109.20 | 104.45 | 99.70 | 94.95 | 90.20 | 85.45 | |
| 1132 - 1144 | 153.05 | 128.05 | 125.65 | 120.90 | 116.15 | 111.40 | 106.65 | 101.90 | 97.15 | 92.40 | 87.65 | |
| 1144 - 1156 | 155.20 | 130.25 | 127.85 | 123.10 | 118.35 | 113.60 | 108.85 | 104.10 | 99.35 | 94.60 | 89.85 | |
| 1156 - 1168 | 157.40 | 132.45 | 130.05 | 125.30 | 120.55 | 115.80 | 111.05 | 106.30 | 101.55 | 96.80 | 92.05 | |
| 1168 - 1180 | 159.60 | 134.65 | 132.25 | 127.50 | 122.75 | 118.00 | 113.25 | 108.50 | 103.75 | 99.00 | 94.25 | |
| 1180 - 1192 | 161.80 | 136.85 | 134.45 | 129.70 | 124.95 | 120.20 | 115.45 | 110.70 | 105.95 | 101.20 | 96.45 | |
| 1192 - 1204 | 164.00 | 139.05 | 136.65 | 131.90 | 127.15 | 122.40 | 117.65 | 112.90 | 108.15 | 103.40 | 98.65 | |
| 1204 - 1216 | 166.20 | 141.25 | 138.85 | 134.10 | 129.35 | 124.60 | 119.85 | 115.10 | 110.35 | 105.60 | 100.85 | |
| 1216 - 1228 | 168.40 | 143.45 | 141.05 | 136.30 | 131.55 | 126.80 | 122.05 | 117.30 | 112.55 | 107.80 | 103.05 | |
| 1228 - 1240 | 170.65 | 145.65 | 143.25 | 138.50 | 133.75 | 129.00 | 124.25 | 119.50 | 114.75 | 110.00 | 105.25 | |
| 1240 - 1252 | 172.85 | 147.85 | 145.45 | 140.70 | 135.95 | 131.20 | 126.45 | 121.70 | 116.95 | 112.20 | 107.45 | |
| 1252 - 1264 | 175.05 | 150.05 | 147.65 | 142.90 | 138.15 | 133.40 | 128.65 | 123.90 | 119.15 | 114.40 | 109.65 | |
| 1264 - 1276 | 177.25 | 152.25 | 149.90 | 145.15 | 140.40 | 135.65 | 130.90 | 126.15 | 121.40 | 116.65 | 111.90 | |
| 1276 - 1288 | 179.45 | 154.45 | 152.10 | 147.35 | 142.60 | 137.85 | 133.10 | 128.35 | 123.60 | 118.85 | 114.10 | |
| 1288 - 1300 | 181.65 | 156.65 | 154.30 | 149.55 | 144.80 | 140.05 | 135.30 | 130.55 | 125.80 | 121.05 | 116.30 | |
| 1300 - 1312 | 183.85 | 158.85 | 156.50 | 151.75 | 147.00 | 142.25 | 137.50 | 132.75 | 128.00 | 123.25 | 118.50 | |
| 1312 - 1324 | 186.05 | 161.05 | 158.70 | 153.95 | 149.20 | 144.45 | 139.70 | 134.95 | 130.20 | 125.45 | 120.70 | |
| 1324 - 1336 | 188.25 | 163.25 | 160.90 | 156.15 | 151.40 | 146.65 | 141.90 | 137.15 | 132.40 | 127.65 | 122.90 | |
| 1336 - 1348 | 190.45 | 165.50 | 163.10 | 158.35 | 153.60 | 148.85 | 144.10 | 139.35 | 134.60 | 129.85 | 125.10 | |
| 1348 - 1360 | 192.65 | 167.70 | 165.30 | 160.55 | 155.80 | 151.05 | 146.30 | 141.55 | 136.80 | 132.05 | 127.30 | |
| 1360 - 1372 | 194.90 | 169.90 | 167.50 | 162.75 | 158.00 | 153.25 | 148.50 | 143.75 | 139.00 | 134.25 | 129.50 | |
| 1372 - 1384 | 197.10 | 172.10 | 169.70 | 164.95 | 160.20 | 155.45 | 150.70 | 145.95 | 141.20 | 136.45 | 131.70 | |
| 1384 - 1396 | 199.30 | 174.30 | 171.90 | 167.15 | 162.40 | 157.65 | 152.90 | 148.15 | 143.40 | 138.65 | 133.90 | |
| 1396 - 1408 | 201.50 | 176.50 | 174.15 | 169.40 | 164.65 | 159.90 | 155.15 | 150.40 | 145.65 | 140.90 | 136.15 | |
| 1408 - 1420 | 203.70 | 178.70 | 176.35 | 171.60 | 166.85 | 162.10 | 157.35 | 152.60 | 147.85 | 143.10 | 138.35 | |
| 1420 - 1432 | 205.90 | 180.90 | 178.55 | 173.80 | 169.05 | 164.30 | 159.55 | 154.80 | 150.05 | 145.30 | 140.55 | |
| 1432 - 1444 | 208.10 | 183.10 | 180.75 | 176.00 | 171.25 | 166.50 | 161.75 | 157.00 | 152.25 | 147.50 | 142.75 | |
| 1444 - 1456 | 210.30 | 185.30 | 182.95 | 178.20 | 173.45 | 168.70 | 163.95 | 159.20 | 154.45 | 149.70 | 144.95 | |
| 1456 - 1468 | 212.50 | 187.50 | 185.15 | 180.40 | 175.65 | 170.90 | 166.15 | 161.40 | 156.65 | 151.90 | 147.15 | |
| 1468 - 1480 | 214.70 | 189.75 | 187.35 | 182.60 | 177.85 | 173.10 | 168.35 | 163.60 | 158.85 | 154.10 | 149.35 | |
| 1480 - 1492 | 216.90 | 191.95 | 189.55 | 184.80 | 180.05 | 175.30 | 170.55 | 165.80 | 161.05 | 156.30 | 151.55 | |
| 1492 - 1504 | 219.15 | 194.15 | 191.75 | 187.00 | 182.25 | 177.50 | 172.75 | 168.00 | 163.25 | 158.50 | 153.75 | |
| 1504 - 1516 | 221.35 | 196.35 | 193.95 | 189.20 | 184.45 | 179.70 | 174.95 | 170.20 | 165.45 | 160.70 | 155.95 | |
| 1516 - 1528 | 223.55 | 198.55 | 196.15 | 191.40 | 186.65 | 181.90 | 177.15 | 172.40 | 167.65 | 162.90 | 158.15 | |
| 1528 - 1540 | 225.75 | 200.75 | 198.35 | 193.60 | 188.85 | 184.10 | 179.35 | 174.65 | 169.90 | 165.15 | 160.40 | |
| 1540 - 1552 | 227.95 | 202.95 | 200.60 | 195.85 | 191.10 | 186.35 | 181.60 | 176.85 | 172.10 | 167.35 | 162.60 | |
| 1552 - 1564 | 230.15 | 205.15 | 202.80 | 198.05 | 193.30 | 188.55 | 183.80 | 179.05 | 174.30 | 169.55 | 164.80 | |
| 1564 - 1576 | 232.35 | 207.35 | 205.00 | 200.25 | 195.50 | 190.75 | 186.00 | 181.25 | 176.50 | 171.75 | 167.00 | |
| 1576 - 1588 | 234.55 | 209.55 | 207.20 | 202.45 | 197.70 | 192.95 | 188.20 | 183.45 | 178.70 | 173.95 | 169.20 | |
| 1588 - 1600 | 237.05 | 212.10 | 209.70 | 204.95 | 200.20 | 195.45 | 190.70 | 185.95 | 181.20 | 176.45 | 171.70 | |
| 1600 - 1612 | 239.70 | 214.70 | 212.30 | 207.55 | 202.80 | 198.05 | 193.30 | 188.55 | 183.80 | 179.05 | 174.30 | |
| 1612 - 1624 | 242.30 | 217.30 | 214.90 | 210.15 | 205.40 | 200.65 | 195.90 | 191.15 | 186.40 | 181.65 | 176.90 | |
| 1624 - 1636 | 244.90 | 219.90 | 217.55 | 212.80 | 208.05 | 203.30 | 198.55 | 193.80 | 189.05 | 184.30 | 179.55 | |
| 1636 - 1648 | 247.50 | 222.50 | 220.15 | 215.40 | 210.65 | 205.90 | 201.15 | 196.40 | 191.65 | 186.90 | 182.15 | |
| 1648 - 1660 | 250.10 | 225.10 | 222.75 | 218.00 | 213.25 | 208.50 | 203.75 | 199.00 | 194.25 | 189.50 | 184.75 | |

Vous pouvez obtenir cette table sur TSD

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Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Hebdomadaire (52 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Weekly (52 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | |
| 1660 - 1676 | 253.15 | 228.15 | 225.80 | 221.05 | 216.30 | 211.55 | 206.80 | 202.05 | 197.30 | 192.55 | 187.80 |
| 1676 - 1692 | 256.60 | 231.60 | 229.25 | 224.50 | 219.75 | 215.00 | 210.25 | 205.50 | 200.75 | 196.00 | 191.25 |
| 1692 - 1708 | 260.10 | 235.10 | 232.70 | 227.95 | 223.20 | 218.45 | 213.70 | 208.95 | 204.20 | 199.45 | 194.70 |
| 1708 - 1724 | 263.55 | 238.55 | 236.20 | 231.45 | 226.70 | 221.95 | 217.20 | 212.45 | 207.70 | 202.95 | 198.20 |
| 1724 - 1740 | 267.05 | 242.05 | 239.65 | 234.90 | 230.15 | 225.40 | 220.65 | 215.90 | 211.15 | 206.40 | 201.65 |
| 1740 - 1756 | 270.50 | 245.50 | 243.15 | 238.40 | 233.65 | 228.90 | 224.15 | 219.40 | 214.65 | 209.90 | 205.15 |
| 1756 - 1772 | 274.00 | 249.00 | 246.60 | 241.85 | 237.10 | 232.35 | 227.60 | 222.85 | 218.10 | 213.35 | 208.60 |
| 1772 - 1788 | 277.45 | 252.45 | 250.10 | 245.35 | 240.60 | 235.85 | 231.10 | 226.35 | 221.60 | 216.85 | 212.10 |
| 1788 - 1804 | 280.95 | 255.95 | 253.55 | 248.80 | 244.05 | 239.30 | 234.55 | 229.80 | 225.05 | 220.30 | 215.55 |
| 1804 - 1820 | 284.40 | 259.40 | 257.05 | 252.30 | 247.55 | 242.80 | 238.05 | 233.30 | 228.55 | 223.80 | 219.05 |
| 1820 - 1836 | 287.90 | 262.90 | 260.50 | 255.75 | 251.00 | 246.25 | 241.50 | 236.75 | 232.00 | 227.25 | 222.50 |
| 1836 - 1852 | 291.35 | 266.35 | 264.00 | 259.25 | 254.50 | 249.75 | 245.00 | 240.25 | 235.50 | 230.75 | 226.00 |
| 1852 - 1868 | 294.80 | 269.85 | 267.45 | 262.70 | 257.95 | 253.20 | 248.45 | 243.70 | 238.95 | 234.20 | 229.45 |
| 1868 - 1884 | 298.30 | 273.30 | 270.95 | 266.20 | 261.45 | 256.70 | 251.95 | 247.20 | 242.45 | 237.70 | 232.95 |
| 1884 - 1900 | 301.75 | 276.80 | 274.40 | 269.65 | 264.90 | 260.15 | 255.40 | 250.65 | 245.90 | 241.15 | 236.40 |
| 1900 - 1916 | 305.25 | 280.25 | 277.90 | 273.15 | 268.40 | 263.65 | 258.90 | 254.15 | 249.40 | 244.65 | 239.90 |
| 1916 - 1932 | 308.70 | 283.75 | 281.35 | 276.60 | 271.85 | 267.10 | 262.35 | 257.60 | 252.85 | 248.10 | 243.35 |
| 1932 - 1948 | 312.20 | 287.20 | 284.85 | 280.10 | 275.35 | 270.60 | 265.85 | 261.10 | 256.35 | 251.60 | 246.85 |
| 1948 - 1964 | 315.65 | 290.65 | 288.30 | 283.55 | 278.80 | 274.05 | 269.30 | 264.55 | 259.80 | 255.05 | 250.30 |
| 1964 - 1980 | 319.15 | 294.15 | 291.75 | 287.00 | 282.25 | 277.50 | 272.75 | 268.00 | 263.25 | 258.50 | 253.75 |
| 1980 - 1996 | 322.60 | 297.60 | 295.25 | 290.50 | 285.75 | 281.00 | 276.25 | 271.50 | 266.75 | 262.00 | 257.25 |
| 1996 - 2012 | 326.10 | 301.10 | 298.70 | 293.95 | 289.20 | 284.45 | 279.70 | 274.95 | 270.20 | 265.45 | 260.70 |
| 2012 - 2028 | 329.55 | 304.55 | 302.20 | 297.45 | 292.70 | 287.95 | 283.20 | 278.45 | 273.70 | 268.95 | 264.20 |
| 2028 - 2044 | 333.05 | 308.05 | 305.65 | 300.90 | 296.15 | 291.40 | 286.65 | 281.90 | 277.15 | 272.40 | 267.65 |
| 2044 - 2060 | 336.50 | 311.50 | 309.15 | 304.40 | 299.65 | 294.90 | 290.15 | 285.40 | 280.65 | 275.90 | 271.15 |
| 2060 - 2076 | 340.00 | 315.00 | 312.60 | 307.85 | 303.10 | 298.35 | 293.60 | 288.85 | 284.10 | 279.35 | 274.60 |
| 2076 - 2092 | 343.45 | 318.45 | 316.10 | 311.35 | 306.60 | 301.85 | 297.10 | 292.35 | 287.60 | 282.85 | 278.10 |
| 2092 - 2108 | 346.95 | 321.95 | 319.55 | 314.80 | 310.05 | 305.30 | 300.55 | 295.80 | 291.05 | 286.30 | 281.55 |
| 2108 - 2124 | 350.40 | 325.40 | 323.05 | 318.30 | 313.55 | 308.80 | 304.05 | 299.30 | 294.55 | 289.80 | 285.05 |
| 2124 - 2140 | 353.85 | 328.90 | 326.50 | 321.75 | 317.00 | 312.25 | 307.50 | 302.75 | 298.00 | 293.25 | 288.50 |
| 2140 - 2156 | 357.35 | 332.35 | 330.00 | 325.25 | 320.50 | 315.75 | 311.00 | 306.25 | 301.50 | 296.75 | 292.00 |
| 2156 - 2172 | 360.80 | 335.85 | 333.45 | 328.70 | 323.95 | 319.20 | 314.45 | 309.70 | 304.95 | 300.20 | 295.45 |
| 2172 - 2188 | 364.30 | 339.30 | 336.95 | 332.20 | 327.45 | 322.70 | 317.95 | 313.20 | 308.45 | 303.70 | 298.95 |
| 2188 - 2204 | 367.75 | 342.80 | 340.40 | 335.65 | 330.90 | 326.15 | 321.40 | 316.65 | 311.90 | 307.15 | 302.40 |
| 2204 - 2220 | 371.25 | 346.25 | 343.90 | 339.15 | 334.40 | 329.65 | 324.90 | 320.15 | 315.40 | 310.65 | 305.90 |
| 2220 - 2236 | 374.70 | 349.75 | 347.35 | 342.60 | 337.85 | 333.10 | 328.35 | 323.60 | 318.85 | 314.10 | 309.35 |
| 2236 - 2252 | 378.20 | 353.20 | 350.80 | 346.05 | 341.35 | 336.60 | 331.85 | 327.10 | 322.35 | 317.60 | 312.85 |
| 2252 - 2268 | 381.65 | 356.65 | 354.30 | 349.55 | 344.80 | 340.05 | 335.30 | 330.55 | 325.80 | 321.05 | 316.30 |
| 2268 - 2284 | 385.15 | 360.15 | 357.75 | 353.00 | 348.25 | 343.50 | 338.75 | 334.00 | 329.25 | 324.50 | 319.75 |
| 2284 - 2300 | 388.60 | 363.60 | 361.25 | 356.50 | 351.75 | 347.00 | 342.25 | 337.50 | 332.75 | 328.00 | 323.25 |
| 2300 - 2316 | 392.10 | 367.10 | 364.70 | 359.95 | 355.20 | 350.45 | 345.70 | 340.95 | 336.20 | 331.45 | 326.70 |
| 2316 - 2332 | 395.55 | 370.55 | 368.20 | 363.45 | 358.70 | 353.95 | 349.20 | 344.45 | 339.70 | 334.95 | 330.20 |
| 2332 - 2348 | 399.05 | 374.05 | 371.65 | 366.90 | 362.15 | 357.40 | 352.65 | 347.90 | 343.15 | 338.40 | 333.65 |
| 2348 - 2364 | 402.50 | 377.50 | 375.15 | 370.40 | 365.65 | 360.90 | 356.15 | 351.40 | 346.65 | 341.90 | 337.15 |
| 2364 - 2380 | 406.00 | 381.00 | 378.60 | 373.85 | 369.10 | 364.35 | 359.60 | 354.85 | 350.10 | 345.35 | 340.60 |
| 2380 - 2396 | 409.45 | 384.45 | 382.10 | 377.35 | 372.60 | 367.85 | 363.10 | 358.35 | 353.60 | 348.85 | 344.10 |
| 2396 - 2412 | 412.95 | 387.95 | 385.55 | 380.80 | 376.05 | 371.30 | 366.55 | 361.80 | 357.05 | 352.30 | 347.55 |
| 2412 - 2428 | 416.40 | 391.40 | 389.05 | 384.30 | 379.55 | 374.80 | 370.05 | 365.30 | 360.55 | 355.80 | 351.05 |
| 2428 - 2444 | 420.05 | 395.10 | 392.70 | 387.95 | 383.20 | 378.45 | 373.70 | 368.95 | 364.20 | 359.45 | 354.70 |
| 2444 - 2460 | 423.95 | 398.95 | 396.60 | 391.85 | 387.10 | 382.35 | 377.60 | 372.85 | 368.10 | 363.35 | 358.60 |
| 2460 - 2476 | 427.80 | 402.85 | 400.45 | 395.70 | 390.95 | 386.20 | 381.45 | 376.70 | 371.95 | 367.20 | 362.45 |
| 2476 - 2492 | 431.70 | 406.70 | 404.35 | 399.60 | 394.85 | 390.10 | 385.35 | 380.60 | 375.85 | 371.10 | 366.35 |
| 2492 - 2508 | 435.55 | 410.60 | 408.20 | 403.45 | 398.70 | 393.95 | 389.20 | 384.45 | 379.70 | 374.95 | 370.20 |
| 2508 - 2524 | 439.45 | 414.45 | 412.10 | 407.35 | 402.60 | 397.85 | 393.10 | 388.35 | 383.60 | 378.85 | 374.10 |
| 2524 - 2540 | 443.30 | 418.30 | 415.95 | 411.20 | 406.45 | 401.70 | 396.95 | 392.20 | 387.45 | 382.70 | 377.95 |

Vous pouvez obtenir cette table sur TSD

C-5

This table is available on TOD

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Hebdomadaire (52 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Weekly (52 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | |
| 2540 - 2560 | 447.65 | 422.70 | 420.30 | 415.55 | 410.80 | 406.05 | 401.30 | 396.55 | 391.80 | 387.05 | 382.30 |
| 2560 - 2580 | 452.50 | 427.55 | 425.15 | 420.40 | 415.65 | 410.90 | 406.15 | 401.40 | 396.65 | 391.90 | 387.15 |
| 2580 - 2600 | 457.35 | 432.35 | 430.00 | 425.25 | 420.50 | 415.75 | 411.00 | 406.25 | 401.50 | 396.75 | 392.00 |
| 2600 - 2620 | 462.20 | 437.20 | 434.85 | 430.10 | 425.35 | 420.60 | 415.85 | 411.10 | 406.35 | 401.60 | 396.85 |
| 2620 - 2640 | 467.05 | 442.05 | 439.70 | 434.95 | 430.20 | 425.45 | 420.70 | 415.95 | 411.20 | 406.45 | 401.70 |
| 2640 - 2660 | 471.90 | 446.90 | 444.50 | 439.75 | 435.00 | 430.25 | 425.50 | 420.75 | 416.00 | 411.25 | 406.50 |
| 2660 - 2680 | 476.75 | 451.75 | 449.35 | 444.60 | 439.85 | 435.10 | 430.35 | 425.60 | 420.85 | 416.10 | 411.35 |
| 2680 - 2700 | 481.55 | 456.60 | 454.20 | 449.45 | 444.70 | 439.95 | 435.20 | 430.45 | 425.70 | 420.95 | 416.20 |
| 2700 - 2720 | 486.40 | 461.45 | 459.05 | 454.30 | 449.55 | 444.80 | 440.05 | 435.30 | 430.55 | 425.80 | 421.05 |
| 2720 - 2740 | 491.25 | 466.25 | 463.90 | 459.15 | 454.40 | 449.65 | 444.90 | 440.15 | 435.40 | 430.65 | 425.90 |
| 2740 - 2760 | 496.10 | 471.10 | 468.75 | 464.00 | 459.25 | 454.50 | 449.75 | 445.00 | 440.25 | 435.50 | 430.75 |
| 2760 - 2780 | 500.95 | 475.95 | 473.60 | 468.85 | 464.10 | 459.35 | 454.60 | 449.85 | 445.10 | 440.35 | 435.60 |
| 2780 - 2800 | 505.80 | 480.80 | 478.40 | 473.65 | 468.90 | 464.15 | 459.40 | 454.70 | 449.95 | 445.20 | 440.45 |
| 2800 - 2820 | 510.65 | 485.65 | 483.25 | 478.50 | 473.75 | 469.00 | 464.25 | 459.50 | 454.75 | 450.00 | 445.25 |
| 2820 - 2840 | 515.50 | 490.50 | 488.10 | 483.35 | 478.60 | 473.85 | 469.10 | 464.35 | 459.60 | 454.85 | 450.10 |
| 2840 - 2860 | 520.30 | 495.35 | 492.95 | 488.20 | 483.45 | 478.70 | 473.95 | 469.20 | 464.45 | 459.70 | 454.95 |
| 2860 - 2880 | 525.15 | 500.15 | 497.80 | 493.05 | 488.30 | 483.55 | 478.80 | 474.05 | 469.30 | 464.55 | 459.80 |
| 2880 - 2900 | 530.00 | 505.00 | 502.65 | 497.90 | 493.15 | 488.40 | 483.65 | 478.90 | 474.15 | 469.40 | 464.65 |
| 2900 - 2920 | 534.85 | 509.85 | 507.50 | 502.75 | 498.00 | 493.25 | 488.50 | 483.75 | 479.00 | 474.25 | 469.50 |
| 2920 - 2940 | 539.70 | 514.70 | 512.35 | 507.60 | 502.85 | 498.10 | 493.35 | 488.60 | 483.85 | 479.10 | 474.35 |
| 2940 - 2960 | 544.55 | 519.55 | 517.15 | 512.40 | 507.65 | 502.90 | 498.15 | 493.40 | 488.65 | 483.90 | 479.15 |
| 2960 - 2980 | 549.40 | 524.40 | 522.00 | 517.25 | 512.50 | 507.75 | 503.00 | 498.25 | 493.50 | 488.75 | 484.00 |
| 2980 - 3000 | 554.20 | 529.25 | 526.85 | 522.10 | 517.35 | 512.60 | 507.85 | 503.10 | 498.35 | 493.60 | 488.85 |
| 3000 - 3020 | 559.05 | 534.05 | 531.70 | 526.95 | 522.20 | 517.45 | 512.70 | 507.95 | 503.20 | 498.45 | 493.70 |
| 3020 - 3040 | 563.90 | 538.90 | 536.55 | 531.80 | 527.05 | 522.30 | 517.55 | 512.80 | 508.05 | 503.30 | 498.55 |
| 3040 - 3060 | 568.75 | 543.75 | 541.40 | 536.65 | 531.90 | 527.15 | 522.40 | 517.65 | 512.90 | 508.15 | 503.40 |
| 3060 - 3080 | 573.60 | 548.60 | 546.25 | 541.50 | 536.75 | 532.00 | 527.25 | 522.50 | 517.75 | 513.00 | 508.25 |
| 3080 - 3100 | 578.45 | 553.45 | 551.05 | 546.30 | 541.55 | 536.80 | 532.05 | 527.30 | 522.55 | 517.80 | 513.05 |
| 3100 - 3120 | 583.30 | 558.30 | 555.90 | 551.15 | 546.40 | 541.65 | 536.90 | 532.15 | 527.40 | 522.65 | 517.90 |
| 3120 - 3140 | 588.10 | 563.15 | 560.75 | 556.00 | 551.25 | 546.50 | 541.75 | 537.00 | 532.25 | 527.50 | 522.75 |
| 3140 - 3160 | 592.95 | 567.95 | 565.60 | 560.85 | 556.10 | 551.35 | 546.60 | 541.85 | 537.10 | 532.35 | 527.60 |
| 3160 - 3180 | 597.80 | 572.80 | 570.45 | 565.70 | 560.95 | 556.20 | 551.45 | 546.70 | 541.95 | 537.20 | 532.45 |
| 3180 - 3200 | 602.65 | 577.65 | 575.30 | 570.55 | 565.80 | 561.05 | 556.30 | 551.55 | 546.80 | 542.05 | 537.30 |
| 3200 - 3220 | 607.50 | 582.50 | 580.15 | 575.40 | 570.65 | 565.90 | 561.15 | 556.40 | 551.65 | 546.90 | 542.15 |
| 3220 - 3240 | 612.35 | 587.35 | 584.95 | 580.20 | 575.45 | 570.70 | 565.95 | 561.20 | 556.45 | 551.70 | 546.95 |
| 3240 - 3260 | 617.20 | 592.20 | 589.80 | 585.05 | 580.30 | 575.55 | 570.80 | 566.05 | 561.30 | 556.55 | 551.80 |
| 3260 - 3280 | 622.00 | 597.05 | 594.65 | 589.90 | 585.15 | 580.40 | 575.65 | 570.90 | 566.15 | 561.40 | 556.65 |
| 3280 - 3300 | 626.85 | 601.85 | 599.50 | 594.75 | 590.00 | 585.25 | 580.50 | 575.75 | 571.00 | 566.25 | 561.50 |
| 3300 - 3320 | 631.70 | 606.70 | 604.35 | 599.60 | 594.85 | 590.10 | 585.35 | 580.60 | 575.85 | 571.10 | 566.35 |
| 3320 - 3340 | 636.55 | 611.55 | 609.20 | 604.45 | 599.70 | 594.95 | 590.20 | 585.45 | 580.70 | 575.95 | 571.20 |
| 3340 - 3360 | 641.40 | 616.40 | 614.05 | 609.30 | 604.55 | 599.80 | 595.05 | 590.30 | 585.55 | 580.80 | 576.05 |
| 3360 - 3380 | 646.25 | 621.25 | 618.85 | 614.10 | 609.35 | 604.60 | 599.85 | 595.10 | 590.35 | 585.60 | 580.85 |
| 3380 - 3400 | 651.10 | 626.10 | 623.70 | 618.95 | 614.20 | 609.45 | 604.70 | 599.95 | 595.20 | 590.45 | 585.70 |
| 3400 - 3420 | 655.90 | 630.95 | 628.55 | 623.80 | 619.05 | 614.30 | 609.55 | 604.80 | 600.05 | 595.30 | 590.55 |
| 3420 - 3440 | 660.75 | 635.80 | 633.40 | 628.65 | 623.90 | 619.15 | 614.40 | 609.65 | 604.90 | 600.15 | 595.40 |
| 3440 - 3460 | 665.60 | 640.60 | 638.25 | 633.50 | 628.75 | 624.00 | 619.25 | 614.50 | 609.75 | 605.00 | 600.25 |
| 3460 - 3480 | 670.45 | 645.45 | 643.10 | 638.35 | 633.60 | 628.85 | 624.10 | 619.35 | 614.60 | 609.85 | 605.10 |
| 3480 - 3500 | 675.30 | 650.30 | 647.95 | 643.20 | 638.45 | 633.70 | 628.95 | 624.20 | 619.45 | 614.70 | 609.95 |
| 3500 - 3520 | 680.15 | 655.15 | 652.75 | 648.00 | 643.25 | 638.50 | 633.75 | 629.00 | 624.25 | 619.50 | 614.75 |
| 3520 - 3540 | 685.00 | 660.00 | 657.60 | 652.85 | 648.10 | 643.35 | 638.60 | 633.85 | 629.10 | 624.35 | 619.60 |
| 3540 - 3560 | 689.80 | 664.85 | 662.45 | 657.70 | 652.95 | 648.20 | 643.45 | 638.70 | 633.95 | 629.20 | 624.45 |
| 3560 - 3580 | 694.65 | 669.70 | 667.30 | 662.55 | 657.80 | 653.05 | 648.30 | 643.55 | 638.80 | 634.05 | 629.30 |
| 3580 - 3600 | 699.50 | 674.50 | 672.15 | 667.40 | 662.65 | 657.90 | 653.15 | 648.40 | 643.65 | 638.90 | 634.15 |
| 3600 - 3620 | 704.35 | 679.35 | 677.00 | 672.25 | 667.50 | 662.75 | 658.00 | 653.25 | 648.50 | 643.75 | 639.00 |
| 3620 - 3640 | 709.20 | 684.20 | 681.85 | 677.10 | 672.35 | 667.60 | 662.85 | 658.10 | 653.35 | 648.60 | 643.85 |

Vous pouvez obtenir cette table sur TSD

C-6

This table is available on TOD

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|-------|-------|-------|------|---|---|---|---|---|----|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 464 | * | .00 | | | | | | | | | | *Le code de demande «0» est normalement utilisé seulement pour les non-résidents. Cependant, si la rémunération de votre employé non résidant est inférieure au montant minimum indiqué dans la colonne «Rémunération», vous ne pourrez peut-être pas utiliser ces tables. Reportez-vous alors au «Calcul des retenues d'impôt, étape par étape» dans la section «A» de cette publication. *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. |
| 464 - 468 | 50.20 | .20 | | | | | | | | | | |
| 468 - 472 | 50.65 | .70 | | | | | | | | | | |
| 472 - 476 | 51.15 | 1.15 | | | | | | | | | | |
| 476 - 480 | 51.60 | 1.60 | | | | | | | | | | |
| 480 - 484 | 52.05 | 2.10 | | | | | | | | | | |
| 484 - 488 | 52.55 | 2.55 | | | | | | | | | | |
| 488 - 492 | 53.00 | 3.00 | | | | | | | | | | |
| 492 - 496 | 53.45 | 3.50 | | | | | | | | | | |
| 496 - 500 | 53.95 | 3.95 | | | | | | | | | | |
| 500 - 504 | 54.40 | 4.40 | | | | | | | | | | |
| 504 - 508 | 54.85 | 4.90 | .15 | | | | | | | | | |
| 508 - 512 | 55.35 | 5.35 | .60 | | | | | | | | | |
| 512 - 516 | 55.80 | 5.80 | 1.05 | | | | | | | | | |
| 516 - 520 | 56.25 | 6.30 | 1.55 | | | | | | | | | |
| 520 - 524 | 56.75 | 6.75 | 2.00 | | | | | | | | | |
| 524 - 528 | 57.20 | 7.20 | 2.45 | | | | | | | | | |
| 528 - 532 | 57.65 | 7.70 | 2.95 | | | | | | | | | |
| 532 - 536 | 58.15 | 8.15 | 3.40 | | | | | | | | | |
| 536 - 540 | 58.60 | 8.60 | 3.85 | | | | | | | | | |
| 540 - 544 | 59.05 | 9.10 | 4.35 | | | | | | | | | |
| 544 - 548 | 59.55 | 9.55 | 4.80 | | | | | | | | | |
| 548 - 552 | 60.00 | 10.00 | 5.25 | | | | | | | | | |
| 552 - 556 | 60.45 | 10.50 | 5.75 | | | | | | | | | |
| 556 - 560 | 60.95 | 10.95 | 6.20 | | | | | | | | | |
| 560 - 564 | 61.40 | 11.40 | 6.65 | | | | | | | | | |
| 564 - 568 | 61.85 | 11.90 | 7.15 | | | | | | | | | |
| 568 - 572 | 62.35 | 12.35 | 7.60 | | | | | | | | | |
| 572 - 576 | 62.80 | 12.80 | 8.05 | | | | | | | | | |
| 576 - 580 | 63.25 | 13.30 | 8.55 | | | | | | | | | |
| 580 - 584 | 63.75 | 13.75 | 9.00 | | | | | | | | | |
| 584 - 588 | 64.20 | 14.20 | 9.45 | | | | | | | | | |
| 588 - 592 | 64.65 | 14.70 | 9.95 | .45 | | | | | | | | |
| 592 - 596 | 65.15 | 15.15 | 10.40 | .90 | | | | | | | | |
| 596 - 600 | 65.60 | 15.60 | 10.85 | 1.35 | | | | | | | | |
| 600 - 604 | 66.05 | 16.10 | 11.35 | 1.85 | | | | | | | | |
| 604 - 608 | 66.55 | 16.55 | 11.80 | 2.30 | | | | | | | | |
| 608 - 612 | 67.00 | 17.00 | 12.25 | 2.75 | | | | | | | | |
| 612 - 616 | 67.45 | 17.50 | 12.75 | 3.25 | | | | | | | | |
| 616 - 620 | 67.95 | 17.95 | 13.20 | 3.70 | | | | | | | | |
| 620 - 624 | 68.40 | 18.40 | 13.65 | 4.15 | | | | | | | | |
| 624 - 628 | 68.85 | 18.90 | 14.15 | 4.65 | | | | | | | | |
| 628 - 632 | 69.35 | 19.35 | 14.60 | 5.10 | | | | | | | | |
| 632 - 636 | 69.80 | 19.80 | 15.05 | 5.55 | | | | | | | | |
| 636 - 640 | 70.25 | 20.30 | 15.55 | 6.05 | | | | | | | | |
| 640 - 644 | 70.75 | 20.75 | 16.00 | 6.50 | | | | | | | | |
| 644 - 648 | 71.20 | 21.20 | 16.45 | 6.95 | | | | | | | | |
| 648 - 652 | 71.65 | 21.70 | 16.95 | 7.45 | | | | | | | | |
| 652 - 656 | 72.15 | 22.15 | 17.40 | 7.90 | | | | | | | | |
| 656 - 660 | 72.60 | 22.60 | 17.85 | 8.40 | | | | | | | | |
| 660 - 664 | 73.05 | 23.10 | 18.35 | 8.85 | | | | | | | | |
| 664 - 668 | 73.55 | 23.55 | 18.80 | 9.30 | | | | | | | | |
| 668 - 672 | 74.00 | 24.05 | 19.30 | 9.80 | .30 | | | | | | | |
| 672 - 676 | 74.45 | 24.50 | 19.75 | 10.25 | .75 | | | | | | | |
| 676 - 680 | 74.95 | 24.95 | 20.20 | 10.70 | 1.20 | | | | | | | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|-------|-------|-------|-------|-------|-------|-------|-------|------|----|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 680 - 688 | 75.65 | 25.65 | 20.90 | 11.40 | 1.90 | | | | | | | |
| 688 - 696 | 76.55 | 26.60 | 21.85 | 12.35 | 2.85 | | | | | | | |
| 696 - 704 | 77.50 | 27.55 | 22.80 | 13.30 | 3.80 | | | | | | | |
| 704 - 712 | 78.45 | 28.45 | 23.70 | 14.20 | 4.70 | | | | | | | |
| 712 - 720 | 79.35 | 29.40 | 24.65 | 15.15 | 5.65 | | | | | | | |
| 720 - 728 | 80.30 | 30.35 | 25.60 | 16.10 | 6.60 | | | | | | | |
| 728 - 736 | 81.25 | 31.25 | 26.50 | 17.00 | 7.50 | | | | | | | |
| 736 - 744 | 82.15 | 32.20 | 27.45 | 17.95 | 8.45 | | | | | | | |
| 744 - 752 | 83.10 | 33.15 | 28.40 | 18.90 | 9.40 | | | | | | | |
| 752 - 760 | 84.05 | 34.05 | 29.30 | 19.80 | 10.30 | .80 | | | | | | |
| 760 - 768 | 85.00 | 35.00 | 30.25 | 20.75 | 11.25 | 1.75 | | | | | | |
| 768 - 776 | 85.90 | 35.95 | 31.20 | 21.70 | 12.20 | 2.70 | | | | | | |
| 776 - 784 | 86.85 | 36.85 | 32.10 | 22.60 | 13.10 | 3.60 | | | | | | |
| 784 - 792 | 87.80 | 37.80 | 33.05 | 23.55 | 14.05 | 4.55 | | | | | | |
| 792 - 800 | 88.70 | 38.75 | 34.00 | 24.50 | 15.00 | 5.50 | | | | | | |
| 800 - 808 | 89.65 | 39.65 | 34.90 | 25.40 | 15.90 | 6.40 | | | | | | |
| 808 - 816 | 90.60 | 40.60 | 35.85 | 26.35 | 16.85 | 7.35 | | | | | | |
| 816 - 824 | 91.50 | 41.55 | 36.80 | 27.30 | 17.80 | 8.30 | | | | | | |
| 824 - 832 | 92.45 | 42.45 | 37.70 | 28.20 | 18.70 | 9.20 | | | | | | |
| 832 - 840 | 93.40 | 43.40 | 38.65 | 29.15 | 19.65 | 10.15 | .65 | | | | | |
| 840 - 848 | 94.30 | 44.35 | 39.60 | 30.10 | 20.60 | 11.10 | 1.60 | | | | | |
| 848 - 856 | 95.25 | 45.25 | 40.50 | 31.00 | 21.50 | 12.00 | 2.50 | | | | | |
| 856 - 864 | 96.20 | 46.20 | 41.45 | 31.95 | 22.45 | 12.95 | 3.45 | | | | | |
| 864 - 872 | 97.10 | 47.15 | 42.40 | 32.90 | 23.40 | 13.90 | 4.40 | | | | | |
| 872 - 880 | 98.05 | 48.05 | 43.30 | 33.80 | 24.30 | 14.80 | 5.30 | | | | | |
| 880 - 888 | 99.00 | 49.00 | 44.25 | 34.75 | 25.25 | 15.75 | 6.25 | | | | | |
| 888 - 896 | 99.90 | 49.95 | 45.20 | 35.70 | 26.20 | 16.70 | 7.20 | | | | | |
| 896 - 904 | 100.85 | 50.85 | 46.10 | 36.60 | 27.10 | 17.60 | 8.10 | | | | | |
| 904 - 912 | 101.80 | 51.80 | 47.05 | 37.55 | 28.05 | 18.55 | 9.05 | | | | | |
| 912 - 920 | 102.70 | 52.75 | 48.00 | 38.50 | 29.00 | 19.50 | 10.00 | .50 | | | | |
| 920 - 928 | 103.65 | 53.65 | 48.90 | 39.40 | 29.90 | 20.40 | 10.90 | 1.40 | | | | |
| 928 - 936 | 104.60 | 54.60 | 49.85 | 40.35 | 30.85 | 21.35 | 11.85 | 2.35 | | | | |
| 936 - 944 | 105.50 | 55.55 | 50.80 | 41.30 | 31.80 | 22.30 | 12.80 | 3.30 | | | | |
| 944 - 952 | 106.45 | 56.45 | 51.70 | 42.20 | 32.70 | 23.20 | 13.70 | 4.20 | | | | |
| 952 - 960 | 107.40 | 57.40 | 52.65 | 43.15 | 33.65 | 24.15 | 14.65 | 5.15 | | | | |
| 960 - 968 | 108.30 | 58.35 | 53.60 | 44.10 | 34.60 | 25.10 | 15.60 | 6.10 | | | | |
| 968 - 976 | 109.25 | 59.25 | 54.50 | 45.00 | 35.50 | 26.00 | 16.50 | 7.00 | | | | |
| 976 - 984 | 110.20 | 60.20 | 55.45 | 45.95 | 36.45 | 26.95 | 17.45 | 7.95 | | | | |
| 984 - 992 | 111.10 | 61.15 | 56.40 | 46.90 | 37.40 | 27.90 | 18.40 | 8.90 | | | | |
| 992 - 1000 | 112.05 | 62.05 | 57.30 | 47.85 | 38.35 | 28.85 | 19.35 | 9.85 | .35 | | | |
| 1000 - 1008 | 113.00 | 63.00 | 58.25 | 48.75 | 39.25 | 29.75 | 20.25 | 10.75 | 1.25 | | | |
| 1008 - 1016 | 113.90 | 63.95 | 59.20 | 49.70 | 40.20 | 30.70 | 21.20 | 11.70 | 2.20 | | | |
| 1016 - 1024 | 114.85 | 64.90 | 60.15 | 50.65 | 41.15 | 31.65 | 22.15 | 12.65 | 3.15 | | | |
| 1024 - 1032 | 115.80 | 65.80 | 61.05 | 51.55 | 42.05 | 32.55 | 23.05 | 13.55 | 4.05 | | | |
| 1032 - 1040 | 116.70 | 66.75 | 62.00 | 52.50 | 43.00 | 33.50 | 24.00 | 14.50 | 5.00 | | | |
| 1040 - 1048 | 117.65 | 67.70 | 62.95 | 53.45 | 43.95 | 34.45 | 24.95 | 15.45 | 5.95 | | | |
| 1048 - 1056 | 118.60 | 68.60 | 63.85 | 54.35 | 44.85 | 35.35 | 25.85 | 16.35 | 6.85 | | | |
| 1056 - 1064 | 119.50 | 69.55 | 64.80 | 55.30 | 45.80 | 36.30 | 26.80 | 17.30 | 7.80 | | | |
| 1064 - 1072 | 120.45 | 70.50 | 65.75 | 56.25 | 46.75 | 37.25 | 27.75 | 18.25 | 8.75 | | | |
| 1072 - 1080 | 121.40 | 71.40 | 66.65 | 57.15 | 47.65 | 38.15 | 28.65 | 19.15 | 9.65 | .15 | | |
| 1080 - 1088 | 122.35 | 72.35 | 67.60 | 58.10 | 48.60 | 39.10 | 29.60 | 20.10 | 10.60 | 1.10 | | |
| 1088 - 1096 | 123.25 | 73.30 | 68.55 | 59.05 | 49.55 | 40.05 | 30.55 | 21.05 | 11.55 | 2.05 | | |
| 1096 - 1104 | 124.20 | 74.20 | 69.45 | 59.95 | 50.45 | 40.95 | 31.45 | 21.95 | 12.45 | 2.95 | | |
| 1104 - 1112 | 125.15 | 75.15 | 70.40 | 60.90 | 51.40 | 41.90 | 32.40 | 22.90 | 13.40 | 3.90 | | |
| 1112 - 1120 | 126.05 | 76.10 | 71.35 | 61.85 | 52.35 | 42.85 | 33.35 | 23.85 | 14.35 | 4.85 | | |

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Aux deux semaines (26 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Biweekly (26 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 1120 - 1136 | 127.45 | 77.50 | 72.75 | 63.25 | 53.75 | 44.25 | 34.75 | 25.25 | 15.75 | 6.25 | | |
| 1136 - 1152 | 129.35 | 79.35 | 74.60 | 65.10 | 55.60 | 46.10 | 36.60 | 27.10 | 17.60 | 8.10 | | |
| 1152 - 1168 | 131.20 | 81.20 | 76.45 | 66.95 | 57.45 | 47.95 | 38.45 | 28.95 | 19.45 | 9.95 | .45 | |
| 1168 - 1184 | 133.05 | 83.10 | 78.35 | 68.85 | 59.35 | 49.85 | 40.35 | 30.85 | 21.35 | 11.85 | 2.35 | |
| 1184 - 1200 | 134.95 | 84.95 | 80.20 | 70.70 | 61.20 | 51.70 | 42.20 | 32.70 | 23.20 | 13.70 | 4.20 | |
| 1200 - 1216 | 136.80 | 86.80 | 82.05 | 72.55 | 63.05 | 53.55 | 44.05 | 34.55 | 25.05 | 15.55 | 6.05 | |
| 1216 - 1232 | 138.65 | 88.70 | 83.95 | 74.45 | 64.95 | 55.45 | 45.95 | 36.45 | 26.95 | 17.45 | 7.95 | |
| 1232 - 1248 | 140.55 | 90.55 | 85.80 | 76.30 | 66.80 | 57.30 | 47.80 | 38.30 | 28.80 | 19.30 | 9.80 | |
| 1248 - 1264 | 142.40 | 92.40 | 87.65 | 78.15 | 68.65 | 59.15 | 49.65 | 40.15 | 30.65 | 21.15 | 11.65 | |
| 1264 - 1280 | 144.25 | 94.30 | 89.55 | 80.05 | 70.55 | 61.05 | 51.55 | 42.05 | 32.55 | 23.05 | 13.55 | |
| 1280 - 1296 | 146.15 | 96.15 | 91.40 | 81.90 | 72.40 | 62.90 | 53.40 | 43.90 | 34.40 | 24.90 | 15.40 | |
| 1296 - 1312 | 148.00 | 98.00 | 93.25 | 83.75 | 74.25 | 64.75 | 55.25 | 45.75 | 36.25 | 26.75 | 17.30 | |
| 1312 - 1328 | 149.85 | 99.90 | 95.15 | 85.65 | 76.15 | 66.65 | 57.15 | 47.65 | 38.15 | 28.65 | 19.15 | |
| 1328 - 1344 | 151.75 | 101.75 | 97.00 | 87.50 | 78.00 | 68.50 | 59.00 | 49.50 | 40.00 | 30.50 | 21.00 | |
| 1344 - 1360 | 153.60 | 103.60 | 98.90 | 89.40 | 79.90 | 70.40 | 60.90 | 51.40 | 41.90 | 32.40 | 22.90 | |
| 1360 - 1376 | 155.45 | 105.50 | 100.75 | 91.25 | 81.75 | 72.25 | 62.75 | 53.25 | 43.75 | 34.25 | 24.75 | |
| 1376 - 1392 | 157.35 | 107.35 | 102.60 | 93.10 | 83.60 | 74.10 | 64.60 | 55.10 | 45.60 | 36.10 | 26.60 | |
| 1392 - 1408 | 159.20 | 109.25 | 104.50 | 95.00 | 85.50 | 76.00 | 66.50 | 57.00 | 47.50 | 38.00 | 28.50 | |
| 1408 - 1424 | 161.05 | 111.10 | 106.35 | 96.85 | 87.35 | 77.85 | 68.35 | 58.85 | 49.35 | 39.85 | 30.35 | |
| 1424 - 1440 | 162.95 | 112.95 | 108.20 | 98.70 | 89.20 | 79.70 | 70.20 | 60.70 | 51.20 | 41.70 | 32.20 | |
| 1440 - 1456 | 164.80 | 114.85 | 110.10 | 100.60 | 91.10 | 81.60 | 72.10 | 62.60 | 53.10 | 43.60 | 34.10 | |
| 1456 - 1472 | 166.70 | 116.70 | 111.95 | 102.45 | 92.95 | 83.45 | 73.95 | 64.45 | 54.95 | 45.45 | 35.95 | |
| 1472 - 1488 | 168.55 | 118.55 | 113.80 | 104.30 | 94.80 | 85.30 | 75.80 | 66.30 | 56.80 | 47.30 | 37.80 | |
| 1488 - 1504 | 170.40 | 120.45 | 115.70 | 106.20 | 96.70 | 87.20 | 77.70 | 68.20 | 58.70 | 49.20 | 39.70 | |
| 1504 - 1520 | 172.30 | 122.30 | 117.55 | 108.05 | 98.55 | 89.05 | 79.55 | 70.05 | 60.55 | 51.05 | 41.55 | |
| 1520 - 1536 | 174.15 | 124.15 | 119.40 | 109.90 | 100.40 | 90.90 | 81.40 | 71.90 | 62.40 | 52.90 | 43.40 | |
| 1536 - 1552 | 176.00 | 126.05 | 121.30 | 111.80 | 102.30 | 92.80 | 83.30 | 73.80 | 64.30 | 54.80 | 45.30 | |
| 1552 - 1568 | 177.90 | 127.90 | 123.15 | 113.65 | 104.15 | 94.65 | 85.15 | 75.65 | 66.15 | 56.65 | 47.15 | |
| 1568 - 1584 | 179.75 | 129.75 | 125.00 | 115.50 | 106.00 | 96.50 | 87.00 | 77.50 | 68.00 | 58.50 | 49.00 | |
| 1584 - 1600 | 182.05 | 132.05 | 127.30 | 117.80 | 108.30 | 98.80 | 89.30 | 79.80 | 70.30 | 60.80 | 51.30 | |
| 1600 - 1616 | 184.85 | 134.85 | 130.10 | 120.60 | 111.10 | 101.60 | 92.10 | 82.60 | 73.10 | 63.60 | 54.10 | |
| 1616 - 1632 | 187.65 | 137.65 | 132.90 | 123.40 | 113.90 | 104.40 | 94.95 | 85.45 | 75.95 | 66.45 | 56.95 | |
| 1632 - 1648 | 190.50 | 140.50 | 135.75 | 126.25 | 116.75 | 107.25 | 97.75 | 88.25 | 78.75 | 69.25 | 59.75 | |
| 1648 - 1664 | 193.30 | 143.35 | 138.60 | 129.10 | 119.60 | 110.10 | 100.60 | 91.10 | 81.60 | 72.10 | 62.60 | |
| 1664 - 1680 | 196.15 | 146.15 | 141.40 | 131.90 | 122.40 | 112.90 | 103.40 | 93.90 | 84.40 | 74.90 | 65.40 | |
| 1680 - 1696 | 198.95 | 149.00 | 144.25 | 134.75 | 125.25 | 115.75 | 106.25 | 96.75 | 87.25 | 77.75 | 68.25 | |
| 1696 - 1712 | 201.80 | 151.80 | 147.05 | 137.55 | 128.05 | 118.55 | 109.05 | 99.55 | 90.05 | 80.55 | 71.05 | |
| 1712 - 1728 | 204.65 | 154.65 | 149.90 | 140.40 | 130.90 | 121.40 | 111.90 | 102.40 | 92.90 | 83.40 | 73.90 | |
| 1728 - 1744 | 207.45 | 157.50 | 152.75 | 143.25 | 133.75 | 124.25 | 114.75 | 105.25 | 95.75 | 86.25 | 76.75 | |
| 1744 - 1760 | 210.30 | 160.30 | 155.55 | 146.05 | 136.55 | 127.05 | 117.55 | 108.05 | 98.55 | 89.05 | 79.55 | |
| 1760 - 1776 | 213.10 | 163.15 | 158.40 | 148.90 | 139.40 | 129.90 | 120.40 | 110.90 | 101.40 | 91.90 | 82.40 | |
| 1776 - 1792 | 215.95 | 166.00 | 161.25 | 151.75 | 142.25 | 132.75 | 123.25 | 113.75 | 104.25 | 94.75 | 85.25 | |
| 1792 - 1808 | 218.90 | 168.90 | 164.15 | 154.65 | 145.15 | 135.65 | 126.15 | 116.65 | 107.15 | 97.65 | 88.15 | |
| 1808 - 1824 | 221.85 | 171.85 | 167.10 | 157.60 | 148.10 | 138.60 | 129.10 | 119.60 | 110.10 | 100.60 | 91.10 | |
| 1824 - 1840 | 224.75 | 174.80 | 170.05 | 160.55 | 151.05 | 141.55 | 132.05 | 122.55 | 113.05 | 103.55 | 94.05 | |
| 1840 - 1856 | 227.70 | 177.70 | 172.95 | 163.45 | 153.95 | 144.45 | 134.95 | 125.45 | 115.95 | 106.45 | 96.95 | |
| 1856 - 1872 | 230.60 | 180.65 | 175.90 | 166.40 | 156.90 | 147.40 | 137.90 | 128.40 | 118.90 | 109.40 | 99.90 | |
| 1872 - 1888 | 233.55 | 183.55 | 178.80 | 169.30 | 159.80 | 150.30 | 140.80 | 131.30 | 121.80 | 112.30 | 102.80 | |
| 1888 - 1904 | 236.50 | 186.50 | 181.75 | 172.25 | 162.75 | 153.25 | 143.75 | 134.25 | 124.75 | 115.25 | 105.75 | |
| 1904 - 1920 | 239.40 | 189.45 | 184.70 | 175.20 | 165.70 | 156.20 | 146.70 | 137.20 | 127.70 | 118.20 | 108.70 | |
| 1920 - 1936 | 242.35 | 192.35 | 187.60 | 178.10 | 168.60 | 159.10 | 149.60 | 140.10 | 130.60 | 121.10 | 111.60 | |
| 1936 - 1952 | 245.25 | 195.30 | 190.55 | 181.05 | 171.55 | 162.05 | 152.55 | 143.05 | 133.55 | 124.05 | 114.55 | |
| 1952 - 1968 | 248.20 | 198.20 | 193.45 | 183.95 | 174.45 | 164.95 | 155.45 | 145.95 | 136.45 | 126.95 | 117.45 | |
| 1968 - 1984 | 251.15 | 201.15 | 196.40 | 186.90 | 177.40 | 167.90 | 158.40 | 148.90 | 139.40 | 129.90 | 120.40 | |
| 1984 - 2000 | 254.05 | 204.10 | 199.35 | 189.85 | 180.35 | 170.85 | 161.35 | 151.85 | 142.35 | 132.85 | 123.35 | |

Vous pouvez obtenir cette table sur TSD

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This table is available on TOD

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Aux deux semaines (26 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Biweekly (26 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 2000 - 2024 | 257.70 | 207.75 | 203.00 | 193.50 | 184.00 | 174.50 | 165.00 | 155.50 | 146.00 | 136.50 | 127.00 | |
| 2024 - 2048 | 262.10 | 212.15 | 207.40 | 197.90 | 188.40 | 178.90 | 169.40 | 159.90 | 150.40 | 140.90 | 131.40 | |
| 2048 - 2072 | 266.50 | 216.55 | 211.80 | 202.30 | 192.80 | 183.30 | 173.80 | 164.30 | 154.80 | 145.30 | 135.80 | |
| 2072 - 2096 | 270.90 | 220.90 | 216.15 | 206.65 | 197.15 | 187.65 | 178.15 | 168.65 | 159.15 | 149.65 | 140.15 | |
| 2096 - 2120 | 275.30 | 225.30 | 220.55 | 211.05 | 201.55 | 192.05 | 182.55 | 173.05 | 163.55 | 154.05 | 144.55 | |
| 2120 - 2144 | 279.70 | 229.70 | 224.95 | 215.45 | 205.95 | 196.45 | 186.95 | 177.45 | 167.95 | 158.45 | 148.95 | |
| 2144 - 2168 | 284.10 | 234.10 | 229.35 | 219.85 | 210.35 | 200.85 | 191.35 | 181.85 | 172.35 | 162.85 | 153.35 | |
| 2168 - 2192 | 288.50 | 238.50 | 233.75 | 224.25 | 214.75 | 205.25 | 195.75 | 186.25 | 176.75 | 167.25 | 157.75 | |
| 2192 - 2216 | 292.85 | 242.90 | 238.15 | 228.65 | 219.15 | 209.65 | 200.15 | 190.65 | 181.15 | 171.65 | 162.15 | |
| 2216 - 2240 | 297.25 | 247.30 | 242.55 | 233.05 | 223.55 | 214.05 | 204.55 | 195.05 | 185.55 | 176.05 | 166.55 | |
| 2240 - 2264 | 301.65 | 251.70 | 246.95 | 237.45 | 227.95 | 218.45 | 208.95 | 199.45 | 189.95 | 180.45 | 170.95 | |
| 2264 - 2288 | 306.05 | 256.05 | 251.30 | 241.80 | 232.30 | 222.85 | 213.35 | 203.85 | 194.35 | 184.85 | 175.35 | |
| 2288 - 2312 | 310.45 | 260.45 | 255.70 | 246.20 | 236.70 | 227.20 | 217.70 | 208.20 | 198.70 | 189.20 | 179.70 | |
| 2312 - 2336 | 314.85 | 264.85 | 260.10 | 250.60 | 241.10 | 231.60 | 222.10 | 212.60 | 203.10 | 193.60 | 184.10 | |
| 2336 - 2360 | 319.25 | 269.25 | 264.50 | 255.00 | 245.50 | 236.00 | 226.50 | 217.00 | 207.50 | 198.00 | 188.50 | |
| 2360 - 2384 | 323.65 | 273.65 | 268.90 | 259.40 | 249.90 | 240.40 | 230.90 | 221.40 | 211.90 | 202.40 | 192.90 | |
| 2384 - 2408 | 328.05 | 278.05 | 273.30 | 263.80 | 254.30 | 244.80 | 235.30 | 225.80 | 216.30 | 206.80 | 197.30 | |
| 2408 - 2432 | 332.45 | 282.45 | 277.70 | 268.20 | 258.70 | 249.20 | 239.70 | 230.20 | 220.70 | 211.20 | 201.70 | |
| 2432 - 2456 | 336.85 | 286.85 | 282.10 | 272.60 | 263.10 | 253.60 | 244.10 | 234.60 | 225.10 | 215.60 | 206.10 | |
| 2456 - 2480 | 341.25 | 291.30 | 286.55 | 277.05 | 267.55 | 258.05 | 248.55 | 239.05 | 229.55 | 220.05 | 210.55 | |
| 2480 - 2504 | 345.65 | 295.70 | 290.95 | 281.45 | 271.95 | 262.45 | 252.95 | 243.45 | 233.95 | 224.45 | 214.95 | |
| 2504 - 2528 | 350.10 | 300.10 | 295.35 | 285.85 | 276.35 | 266.85 | 257.35 | 247.85 | 238.35 | 228.85 | 219.35 | |
| 2528 - 2552 | 354.50 | 304.50 | 299.75 | 290.25 | 280.75 | 271.25 | 261.75 | 252.25 | 242.75 | 233.25 | 223.75 | |
| 2552 - 2576 | 358.90 | 308.90 | 304.15 | 294.65 | 285.15 | 275.65 | 266.15 | 256.65 | 247.15 | 237.65 | 228.15 | |
| 2576 - 2600 | 363.30 | 313.30 | 308.55 | 299.05 | 289.55 | 280.05 | 270.55 | 261.05 | 251.55 | 242.05 | 232.55 | |
| 2600 - 2624 | 367.70 | 317.75 | 313.00 | 303.50 | 294.00 | 284.50 | 275.00 | 265.50 | 256.00 | 246.50 | 237.00 | |
| 2624 - 2648 | 372.10 | 322.15 | 317.40 | 307.90 | 298.40 | 288.90 | 279.40 | 269.90 | 260.40 | 250.90 | 241.40 | |
| 2648 - 2672 | 376.55 | 326.55 | 321.80 | 312.30 | 302.80 | 293.30 | 283.80 | 274.30 | 264.80 | 255.30 | 245.80 | |
| 2672 - 2696 | 380.95 | 330.95 | 326.20 | 316.70 | 307.20 | 297.70 | 288.20 | 278.70 | 269.20 | 259.70 | 250.20 | |
| 2696 - 2720 | 385.35 | 335.35 | 330.60 | 321.10 | 311.60 | 302.10 | 292.60 | 283.10 | 273.60 | 264.10 | 254.60 | |
| 2720 - 2744 | 389.75 | 339.80 | 335.05 | 325.55 | 316.05 | 306.55 | 297.05 | 287.55 | 278.05 | 268.55 | 259.05 | |
| 2744 - 2768 | 394.15 | 344.20 | 339.45 | 329.95 | 320.45 | 310.95 | 301.45 | 291.95 | 282.45 | 272.95 | 263.45 | |
| 2768 - 2792 | 398.55 | 348.60 | 343.85 | 334.35 | 324.85 | 315.35 | 305.85 | 296.35 | 286.85 | 277.35 | 267.85 | |
| 2792 - 2816 | 403.00 | 353.00 | 348.25 | 338.75 | 329.25 | 319.75 | 310.25 | 300.75 | 291.25 | 281.75 | 272.25 | |
| 2816 - 2840 | 407.40 | 357.40 | 352.65 | 343.15 | 333.65 | 324.15 | 314.65 | 305.15 | 295.65 | 286.15 | 276.65 | |
| 2840 - 2864 | 411.80 | 361.80 | 357.05 | 347.55 | 338.05 | 328.55 | 319.05 | 309.55 | 300.05 | 290.55 | 281.05 | |
| 2864 - 2888 | 416.20 | 366.25 | 361.50 | 352.00 | 342.50 | 333.00 | 323.50 | 314.00 | 304.50 | 295.00 | 285.50 | |
| 2888 - 2912 | 420.60 | 370.65 | 365.90 | 356.40 | 346.90 | 337.40 | 327.90 | 318.40 | 308.90 | 299.40 | 289.90 | |
| 2912 - 2936 | 425.05 | 375.05 | 370.30 | 360.80 | 351.30 | 341.80 | 332.30 | 322.80 | 313.30 | 303.80 | 294.30 | |
| 2936 - 2960 | 429.45 | 379.45 | 374.70 | 365.20 | 355.70 | 346.20 | 336.70 | 327.20 | 317.70 | 308.20 | 298.70 | |
| 2960 - 2984 | 433.85 | 383.85 | 379.10 | 369.60 | 360.10 | 350.60 | 341.10 | 331.60 | 322.10 | 312.60 | 303.10 | |
| 2984 - 3008 | 438.25 | 388.25 | 383.50 | 374.00 | 364.50 | 355.00 | 345.50 | 336.00 | 326.50 | 317.00 | 307.50 | |
| 3008 - 3032 | 442.65 | 392.70 | 387.95 | 378.45 | 368.95 | 359.45 | 349.95 | 340.45 | 330.95 | 321.45 | 311.95 | |
| 3032 - 3056 | 447.05 | 397.10 | 392.35 | 382.85 | 373.35 | 363.85 | 354.35 | 344.85 | 335.35 | 325.85 | 316.35 | |
| 3056 - 3080 | 451.50 | 401.50 | 396.75 | 387.25 | 377.75 | 368.25 | 358.75 | 349.25 | 339.75 | 330.25 | 320.75 | |
| 3080 - 3104 | 455.90 | 405.90 | 401.15 | 391.65 | 382.15 | 372.65 | 363.15 | 353.65 | 344.15 | 334.65 | 325.15 | |
| 3104 - 3128 | 460.30 | 410.30 | 405.55 | 396.05 | 386.55 | 377.05 | 367.55 | 358.05 | 348.55 | 339.05 | 329.55 | |
| 3128 - 3152 | 464.70 | 414.75 | 410.00 | 400.50 | 391.00 | 381.50 | 372.00 | 362.50 | 353.00 | 343.50 | 334.00 | |
| 3152 - 3176 | 469.10 | 419.15 | 414.40 | 404.90 | 395.40 | 385.90 | 376.40 | 366.90 | 357.40 | 347.90 | 338.40 | |
| 3176 - 3200 | 474.15 | 424.15 | 419.40 | 409.90 | 400.40 | 390.90 | 381.40 | 371.90 | 362.40 | 352.90 | 343.40 | |
| 3200 - 3224 | 479.35 | 429.40 | 424.65 | 415.15 | 405.65 | 396.15 | 386.65 | 377.15 | 367.65 | 358.15 | 348.65 | |
| 3224 - 3248 | 484.55 | 434.60 | 429.85 | 420.35 | 410.85 | 401.35 | 391.85 | 382.35 | 372.85 | 363.35 | 353.85 | |
| 3248 - 3272 | 489.80 | 439.80 | 435.05 | 425.55 | 416.05 | 406.55 | 397.05 | 387.55 | 378.05 | 368.55 | 359.05 | |
| 3272 - 3296 | 495.00 | 445.00 | 440.25 | 430.75 | 421.25 | 411.75 | 402.25 | 392.75 | 383.25 | 373.75 | 364.25 | |
| 3296 - 3320 | 500.20 | 450.20 | 445.45 | 435.95 | 426.45 | 416.95 | 407.45 | 397.95 | 388.45 | 378.95 | 369.45 | |

Vous pouvez obtenir cette table sur TSD

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This table is available on TOD

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Aux deux semaines (26 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Biweekly (26 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 3320 - 3352 | 506.30 | 456.30 | 451.55 | 442.05 | 432.55 | 423.05 | 413.55 | 404.05 | 394.55 | 385.05 | 375.55 | |
| 3352 - 3384 | 513.25 | 463.25 | 458.50 | 449.00 | 439.50 | 430.00 | 420.50 | 411.00 | 401.50 | 392.00 | 382.50 | |
| 3384 - 3416 | 520.15 | 470.20 | 465.45 | 455.95 | 446.45 | 436.95 | 427.45 | 417.95 | 408.45 | 398.95 | 389.45 | |
| 3416 - 3448 | 527.10 | 477.15 | 472.40 | 462.90 | 453.40 | 443.90 | 434.40 | 424.90 | 415.40 | 405.90 | 396.40 | |
| 3448 - 3480 | 534.05 | 484.10 | 479.35 | 469.85 | 460.35 | 450.85 | 441.35 | 431.85 | 422.35 | 412.85 | 403.35 | |
| 3480 - 3512 | 541.00 | 491.05 | 486.30 | 476.80 | 467.30 | 457.80 | 448.30 | 438.80 | 429.30 | 419.80 | 410.30 | |
| 3512 - 3544 | 547.95 | 498.00 | 493.25 | 483.75 | 474.25 | 464.75 | 455.25 | 445.75 | 436.25 | 426.75 | 417.25 | |
| 3544 - 3576 | 554.90 | 504.95 | 500.20 | 490.70 | 481.20 | 471.70 | 462.20 | 452.70 | 443.20 | 433.70 | 424.20 | |
| 3576 - 3608 | 561.85 | 511.90 | 507.15 | 497.65 | 488.15 | 478.65 | 469.15 | 459.65 | 450.15 | 440.65 | 431.15 | |
| 3608 - 3640 | 568.80 | 518.85 | 514.10 | 504.60 | 495.10 | 485.60 | 476.10 | 466.60 | 457.10 | 447.60 | 438.10 | |
| 3640 - 3672 | 575.75 | 525.75 | 521.00 | 511.50 | 502.00 | 492.50 | 483.00 | 473.50 | 464.00 | 454.50 | 445.00 | |
| 3672 - 3704 | 582.70 | 532.70 | 527.95 | 518.45 | 508.95 | 499.45 | 489.95 | 480.45 | 470.95 | 461.45 | 451.95 | |
| 3704 - 3736 | 589.65 | 539.65 | 534.90 | 525.40 | 515.90 | 506.40 | 496.90 | 487.40 | 477.90 | 468.40 | 458.90 | |
| 3736 - 3768 | 596.60 | 546.60 | 541.85 | 532.35 | 522.85 | 513.35 | 503.85 | 494.35 | 484.85 | 475.35 | 465.85 | |
| 3768 - 3800 | 603.55 | 553.55 | 548.80 | 539.30 | 529.80 | 520.30 | 510.80 | 501.30 | 491.80 | 482.30 | 472.80 | |
| 3800 - 3832 | 610.50 | 560.50 | 555.75 | 546.25 | 536.75 | 527.25 | 517.75 | 508.25 | 498.75 | 489.25 | 479.75 | |
| 3832 - 3864 | 617.45 | 567.45 | 562.70 | 553.20 | 543.70 | 534.20 | 524.70 | 515.20 | 505.70 | 496.20 | 486.70 | |
| 3864 - 3896 | 624.40 | 574.40 | 569.65 | 560.15 | 550.65 | 541.15 | 531.65 | 522.15 | 512.65 | 503.15 | 493.65 | |
| 3896 - 3928 | 631.35 | 581.35 | 576.60 | 567.10 | 557.60 | 548.10 | 538.60 | 529.10 | 519.60 | 510.10 | 500.60 | |
| 3928 - 3960 | 638.30 | 588.30 | 583.55 | 574.05 | 564.55 | 555.05 | 545.55 | 536.05 | 526.55 | 517.05 | 507.55 | |
| 3960 - 3992 | 645.20 | 595.25 | 590.50 | 581.00 | 571.50 | 562.00 | 552.50 | 543.00 | 533.50 | 524.00 | 514.50 | |
| 3992 - 4024 | 652.15 | 602.20 | 597.45 | 587.95 | 578.45 | 568.95 | 559.45 | 549.95 | 540.45 | 530.95 | 521.45 | |
| 4024 - 4056 | 659.10 | 609.15 | 604.40 | 594.90 | 585.40 | 575.90 | 566.40 | 556.90 | 547.40 | 537.90 | 528.40 | |
| 4056 - 4088 | 666.05 | 616.10 | 611.35 | 601.85 | 592.35 | 582.85 | 573.35 | 563.85 | 554.35 | 544.85 | 535.35 | |
| 4088 - 4120 | 673.00 | 623.05 | 618.30 | 608.80 | 599.30 | 589.80 | 580.30 | 570.80 | 561.30 | 551.80 | 542.30 | |
| 4120 - 4152 | 679.95 | 630.00 | 625.25 | 615.75 | 606.25 | 596.75 | 587.25 | 577.75 | 568.25 | 558.75 | 549.25 | |
| 4152 - 4184 | 686.90 | 636.95 | 632.20 | 622.70 | 613.20 | 603.70 | 594.20 | 584.70 | 575.20 | 565.70 | 556.20 | |
| 4184 - 4216 | 693.85 | 643.85 | 639.10 | 629.65 | 620.15 | 610.65 | 601.15 | 591.65 | 582.15 | 572.65 | 563.15 | |
| 4216 - 4248 | 700.80 | 650.80 | 646.05 | 636.55 | 627.05 | 617.55 | 608.05 | 598.55 | 589.05 | 579.55 | 570.05 | |
| 4248 - 4280 | 707.75 | 657.75 | 653.00 | 643.50 | 634.00 | 624.50 | 615.00 | 605.50 | 596.00 | 586.50 | 577.00 | |
| 4280 - 4312 | 714.70 | 664.70 | 659.95 | 650.45 | 640.95 | 631.45 | 621.95 | 612.45 | 602.95 | 593.45 | 583.95 | |
| 4312 - 4344 | 721.65 | 671.65 | 666.90 | 657.40 | 647.90 | 638.40 | 628.90 | 619.40 | 609.90 | 600.40 | 590.90 | |
| 4344 - 4376 | 728.60 | 678.60 | 673.85 | 664.35 | 654.85 | 645.35 | 635.85 | 626.35 | 616.85 | 607.35 | 597.85 | |
| 4376 - 4408 | 735.55 | 685.55 | 680.80 | 671.30 | 661.80 | 652.30 | 642.80 | 633.30 | 623.80 | 614.30 | 604.80 | |
| 4408 - 4440 | 742.50 | 692.50 | 687.75 | 678.25 | 668.75 | 659.25 | 649.75 | 640.25 | 630.75 | 621.25 | 611.75 | |
| 4440 - 4472 | 749.45 | 699.45 | 694.70 | 685.20 | 675.70 | 666.20 | 656.70 | 647.20 | 637.70 | 628.20 | 618.70 | |
| 4472 - 4504 | 756.40 | 706.40 | 701.65 | 692.15 | 682.65 | 673.15 | 663.65 | 654.15 | 644.65 | 635.15 | 625.65 | |
| 4504 - 4536 | 763.35 | 713.35 | 708.60 | 699.10 | 689.60 | 680.10 | 670.60 | 661.10 | 651.60 | 642.10 | 632.60 | |
| 4536 - 4568 | 770.25 | 720.30 | 715.55 | 706.05 | 696.55 | 687.05 | 677.55 | 668.05 | 658.55 | 649.05 | 639.55 | |
| 4568 - 4600 | 777.20 | 727.25 | 722.50 | 713.00 | 703.50 | 694.00 | 684.50 | 675.00 | 665.50 | 656.00 | 646.50 | |
| 4600 - 4632 | 784.15 | 734.20 | 729.45 | 719.95 | 710.45 | 700.95 | 691.45 | 681.95 | 672.45 | 662.95 | 653.45 | |
| 4632 - 4664 | 791.10 | 741.15 | 736.40 | 726.90 | 717.40 | 707.90 | 698.40 | 688.90 | 679.40 | 669.90 | 660.40 | |
| 4664 - 4696 | 798.05 | 748.10 | 743.35 | 733.85 | 724.35 | 714.85 | 705.35 | 695.85 | 686.35 | 676.85 | 667.35 | |
| 4696 - 4728 | 805.00 | 755.05 | 750.30 | 740.80 | 731.30 | 721.80 | 712.30 | 702.80 | 693.30 | 683.80 | 674.30 | |
| 4728 - 4760 | 811.95 | 762.00 | 757.25 | 747.75 | 738.25 | 728.75 | 719.25 | 709.75 | 700.25 | 690.75 | 681.25 | |
| 4760 - 4792 | 818.90 | 768.90 | 764.15 | 754.65 | 745.20 | 735.70 | 726.20 | 716.70 | 707.20 | 697.70 | 688.20 | |
| 4792 - 4824 | 825.85 | 775.85 | 771.10 | 761.60 | 752.10 | 742.60 | 733.10 | 723.60 | 714.10 | 704.60 | 695.10 | |
| 4824 - 4856 | 832.80 | 782.80 | 778.05 | 768.55 | 759.05 | 749.55 | 740.05 | 730.55 | 721.05 | 711.55 | 702.05 | |
| 4856 - 4888 | 840.15 | 790.15 | 785.40 | 775.90 | 766.40 | 756.90 | 747.40 | 737.90 | 728.40 | 718.90 | 709.40 | |
| 4888 - 4920 | 847.90 | 797.90 | 793.15 | 783.65 | 774.15 | 764.65 | 755.15 | 745.65 | 736.15 | 726.65 | 717.15 | |
| 4920 - 4952 | 855.65 | 805.65 | 800.90 | 791.40 | 781.90 | 772.40 | 762.90 | 753.40 | 743.90 | 734.40 | 724.90 | |
| 4952 - 4984 | 863.40 | 813.40 | 808.65 | 799.15 | 789.65 | 780.15 | 770.65 | 761.15 | 751.65 | 742.15 | 732.65 | |
| 4984 - 5016 | 871.15 | 821.15 | 816.40 | 806.90 | 797.40 | 787.90 | 778.40 | 768.90 | 759.40 | 749.90 | 740.40 | |
| 5016 - 5048 | 878.90 | 828.90 | 824.15 | 814.65 | 805.15 | 795.65 | 786.15 | 776.65 | 767.15 | 757.65 | 748.15 | |
| 5048 - 5080 | 886.65 | 836.65 | 831.90 | 822.40 | 812.90 | 803.40 | 793.90 | 784.40 | 774.90 | 765.40 | 755.90 | |

Vous pouvez obtenir cette table sur TSD

C-11

This table is available on TOD

Québec
Retenues d'impôt fédéral

En vigueur le 1^{er} avril 2009

Aux deux semaines (26 périodes de paie par année)

Quebec
Federal tax deductions

Effective April 1, 2009

Biweekly (26 pay periods a year)

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 5080 - 5120 | 895.35 | 845.35 | 840.60 | 831.10 | 821.60 | 812.10 | 802.60 | 793.10 | 783.60 | 774.10 | 764.60 | |
| 5120 - 5160 | 905.05 | 855.05 | 850.30 | 840.80 | 831.30 | 821.80 | 812.30 | 802.80 | 793.30 | 783.80 | 774.30 | |
| 5160 - 5200 | 914.70 | 864.75 | 860.00 | 850.50 | 841.00 | 831.50 | 822.00 | 812.50 | 803.00 | 793.50 | 784.00 | |
| 5200 - 5240 | 924.40 | 874.40 | 869.65 | 860.20 | 850.70 | 841.20 | 831.70 | 822.20 | 812.70 | 803.20 | 793.70 | |
| 5240 - 5280 | 934.10 | 884.10 | 879.35 | 869.85 | 860.35 | 850.85 | 841.35 | 831.85 | 822.35 | 812.85 | 803.35 | |
| 5280 - 5320 | 943.80 | 893.80 | 889.05 | 879.55 | 870.05 | 860.55 | 851.05 | 841.55 | 832.05 | 822.55 | 813.05 | |
| 5320 - 5360 | 953.45 | 903.50 | 898.75 | 889.25 | 879.75 | 870.25 | 860.75 | 851.25 | 841.75 | 832.25 | 822.75 | |
| 5360 - 5400 | 963.15 | 913.15 | 908.40 | 898.90 | 889.40 | 879.90 | 870.40 | 860.90 | 851.40 | 841.90 | 832.40 | |
| 5400 - 5440 | 972.85 | 922.85 | 918.10 | 908.60 | 899.10 | 889.60 | 880.10 | 870.60 | 861.10 | 851.60 | 842.10 | |
| 5440 - 5480 | 982.50 | 932.55 | 927.80 | 918.30 | 908.80 | 899.30 | 889.80 | 880.30 | 870.80 | 861.30 | 851.80 | |
| 5480 - 5520 | 992.20 | 942.25 | 937.50 | 928.00 | 918.50 | 909.00 | 899.50 | 890.00 | 880.50 | 871.00 | 861.50 | |
| 5520 - 5560 | 1001.90 | 951.90 | 947.15 | 937.65 | 928.15 | 918.65 | 909.15 | 899.65 | 890.15 | 880.65 | 871.15 | |
| 5560 - 5600 | 1011.60 | 961.60 | 956.85 | 947.35 | 937.85 | 928.35 | 918.85 | 909.35 | 899.85 | 890.35 | 880.85 | |
| 5600 - 5640 | 1021.25 | 971.30 | 966.55 | 957.05 | 947.55 | 938.05 | 928.55 | 919.05 | 909.55 | 900.05 | 890.55 | |
| 5640 - 5680 | 1030.95 | 980.95 | 976.20 | 966.70 | 957.20 | 947.70 | 938.20 | 928.70 | 919.20 | 909.70 | 900.20 | |
| 5680 - 5720 | 1040.65 | 990.65 | 985.90 | 976.40 | 966.90 | 957.40 | 947.90 | 938.40 | 928.90 | 919.40 | 909.90 | |
| 5720 - 5760 | 1050.30 | 1000.35 | 995.60 | 986.10 | 976.60 | 967.10 | 957.60 | 948.10 | 938.60 | 929.10 | 919.60 | |
| 5760 - 5800 | 1060.00 | 1010.05 | 1005.30 | 995.80 | 986.30 | 976.80 | 967.30 | 957.80 | 948.30 | 938.80 | 929.30 | |
| 5800 - 5840 | 1069.70 | 1019.70 | 1014.95 | 1005.45 | 995.95 | 986.45 | 976.95 | 967.45 | 957.95 | 948.45 | 938.95 | |
| 5840 - 5880 | 1079.40 | 1029.40 | 1024.65 | 1015.15 | 1005.65 | 996.15 | 986.65 | 977.15 | 967.65 | 958.15 | 948.65 | |
| 5880 - 5920 | 1089.05 | 1039.10 | 1034.35 | 1024.85 | 1015.35 | 1005.85 | 996.35 | 986.85 | 977.35 | 967.85 | 958.35 | |
| 5920 - 5960 | 1098.75 | 1048.75 | 1044.00 | 1034.50 | 1025.00 | 1015.50 | 1006.00 | 996.50 | 987.00 | 977.50 | 968.05 | |
| 5960 - 6000 | 1108.45 | 1058.45 | 1053.70 | 1044.20 | 1034.70 | 1025.20 | 1015.70 | 1006.20 | 996.70 | 987.20 | 977.70 | |
| 6000 - 6040 | 1118.10 | 1068.15 | 1063.40 | 1053.90 | 1044.40 | 1034.90 | 1025.40 | 1015.90 | 1006.40 | 996.90 | 987.40 | |
| 6040 - 6080 | 1127.80 | 1077.85 | 1073.10 | 1063.60 | 1054.10 | 1044.60 | 1035.10 | 1025.60 | 1016.10 | 1006.60 | 997.10 | |
| 6080 - 6120 | 1137.50 | 1087.50 | 1082.75 | 1073.25 | 1063.75 | 1054.25 | 1044.75 | 1035.25 | 1025.75 | 1016.25 | 1006.75 | |
| 6120 - 6160 | 1147.20 | 1097.20 | 1092.45 | 1082.95 | 1073.45 | 1063.95 | 1054.45 | 1044.95 | 1035.45 | 1025.95 | 1016.45 | |
| 6160 - 6200 | 1156.85 | 1106.90 | 1102.15 | 1092.65 | 1083.15 | 1073.65 | 1064.15 | 1054.65 | 1045.15 | 1035.65 | 1026.15 | |
| 6200 - 6240 | 1166.55 | 1116.55 | 1111.80 | 1102.35 | 1092.85 | 1083.35 | 1073.85 | 1064.35 | 1054.85 | 1045.35 | 1035.85 | |
| 6240 - 6280 | 1176.25 | 1126.25 | 1121.50 | 1112.00 | 1102.50 | 1093.00 | 1083.50 | 1074.00 | 1064.50 | 1055.00 | 1045.50 | |
| 6280 - 6320 | 1185.95 | 1135.95 | 1131.20 | 1121.70 | 1112.20 | 1102.70 | 1093.20 | 1083.70 | 1074.20 | 1064.70 | 1055.20 | |
| 6320 - 6360 | 1195.60 | 1145.65 | 1140.90 | 1131.40 | 1121.90 | 1112.40 | 1102.90 | 1093.40 | 1083.90 | 1074.40 | 1064.90 | |
| 6360 - 6400 | 1205.30 | 1155.30 | 1150.55 | 1141.05 | 1131.55 | 1122.05 | 1112.55 | 1103.05 | 1093.55 | 1084.05 | 1074.55 | |
| 6400 - 6440 | 1215.00 | 1165.00 | 1160.25 | 1150.75 | 1141.25 | 1131.75 | 1122.25 | 1112.75 | 1103.25 | 1093.75 | 1084.25 | |
| 6440 - 6480 | 1224.65 | 1174.70 | 1169.95 | 1160.45 | 1150.95 | 1141.45 | 1131.95 | 1122.45 | 1112.95 | 1103.45 | 1093.95 | |
| 6480 - 6520 | 1234.35 | 1184.40 | 1179.65 | 1170.15 | 1160.65 | 1151.15 | 1141.65 | 1132.15 | 1122.65 | 1113.15 | 1103.65 | |
| 6520 - 6560 | 1244.05 | 1194.05 | 1189.30 | 1179.80 | 1170.30 | 1160.80 | 1151.30 | 1141.80 | 1132.30 | 1122.80 | 1113.30 | |
| 6560 - 6600 | 1253.75 | 1203.75 | 1199.00 | 1189.50 | 1180.00 | 1170.50 | 1161.00 | 1151.50 | 1142.00 | 1132.50 | 1123.00 | |
| 6600 - 6640 | 1263.40 | 1213.45 | 1208.70 | 1199.20 | 1189.70 | 1180.20 | 1170.70 | 1161.20 | 1151.70 | 1142.20 | 1132.70 | |
| 6640 - 6680 | 1273.10 | 1223.10 | 1218.35 | 1208.85 | 1199.35 | 1189.85 | 1180.35 | 1170.85 | 1161.35 | 1151.85 | 1142.35 | |
| 6680 - 6720 | 1282.80 | 1232.80 | 1228.05 | 1218.55 | 1209.05 | 1199.55 | 1190.05 | 1180.55 | 1171.05 | 1161.55 | 1152.05 | |
| 6720 - 6760 | 1292.45 | 1242.50 | 1237.75 | 1228.25 | 1218.75 | 1209.25 | 1199.75 | 1190.25 | 1180.75 | 1171.25 | 1161.75 | |
| 6760 - 6800 | 1302.15 | 1252.20 | 1247.45 | 1237.95 | 1228.45 | 1218.95 | 1209.45 | 1199.95 | 1190.45 | 1180.95 | 1171.45 | |
| 6800 - 6840 | 1311.85 | 1261.85 | 1257.10 | 1247.60 | 1238.10 | 1228.60 | 1219.10 | 1209.60 | 1200.10 | 1190.60 | 1181.10 | |
| 6840 - 6880 | 1321.55 | 1271.55 | 1266.80 | 1257.30 | 1247.80 | 1238.30 | 1228.80 | 1219.30 | 1209.80 | 1200.30 | 1190.80 | |
| 6880 - 6920 | 1331.20 | 1281.25 | 1276.50 | 1267.00 | 1257.50 | 1248.00 | 1238.50 | 1229.00 | 1219.50 | 1210.00 | 1200.50 | |
| 6920 - 6960 | 1340.90 | 1290.90 | 1286.15 | 1276.65 | 1267.15 | 1257.65 | 1248.15 | 1238.65 | 1229.15 | 1219.65 | 1210.20 | |
| 6960 - 7000 | 1350.60 | 1300.60 | 1295.85 | 1286.35 | 1276.85 | 1267.35 | 1257.85 | 1248.35 | 1238.85 | 1229.35 | 1219.85 | |
| 7000 - 7040 | 1360.25 | 1310.30 | 1305.55 | 1296.05 | 1286.55 | 1277.05 | 1267.55 | 1258.05 | 1248.55 | 1239.05 | 1229.55 | |
| 7040 - 7080 | 1369.95 | 1320.00 | 1315.25 | 1305.75 | 1296.25 | 1286.75 | 1277.25 | 1267.75 | 1258.25 | 1248.75 | 1239.25 | |
| 7080 - 7120 | 1379.65 | 1329.65 | 1324.90 | 1315.40 | 1305.90 | 1296.40 | 1286.90 | 1277.40 | 1267.90 | 1258.40 | 1248.90 | |
| 7120 - 7160 | 1389.35 | 1339.35 | 1334.60 | 1325.10 | 1315.60 | 1306.10 | 1296.60 | 1287.10 | 1277.60 | 1268.10 | 1258.60 | |
| 7160 - 7200 | 1399.00 | 1349.05 | 1344.30 | 1334.80 | 1325.30 | 1315.80 | 1306.30 | 1296.80 | 1287.30 | 1277.80 | 1268.30 | |
| 7200 - 7240 | 1408.70 | 1358.70 | 1353.95 | 1344.50 | 1335.00 | 1325.50 | 1316.00 | 1306.50 | 1297.00 | 1287.50 | 1278.00 | |
| 7240 - 7280 | 1418.40 | 1368.40 | 1363.65 | 1354.15 | 1344.65 | 1335.15 | 1325.65 | 1316.15 | 1306.65 | 1297.15 | 1287.65 | |

Vous pouvez obtenir cette table sur TSD

C-12

This table is available on TOD

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|-------|-------|------|---|---|---|---|---|---|----|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 503 | * | .00 | | | | | | | | | | *Le code de demande «0» est normalement utilisé seulement pour les non-résidents. Cependant, si la rémunération de votre employé non résidant est inférieure au montant minimum indiqué dans la colonne «Rémunération», vous ne pourrez peut-être pas utiliser ces tables. Reportez-vous alors au «Calcul des retenues d'impôt, étape par étape» dans la section «A» de cette publication. *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. |
| 503 - 507 | 54.40 | .25 | | | | | | | | | | |
| 507 - 511 | 54.85 | .70 | | | | | | | | | | |
| 511 - 515 | 55.35 | 1.20 | | | | | | | | | | |
| 515 - 519 | 55.80 | 1.65 | | | | | | | | | | |
| 519 - 523 | 56.25 | 2.10 | | | | | | | | | | |
| 523 - 527 | 56.75 | 2.60 | | | | | | | | | | |
| 527 - 531 | 57.20 | 3.05 | | | | | | | | | | |
| 531 - 535 | 57.65 | 3.50 | | | | | | | | | | |
| 535 - 539 | 58.15 | 4.00 | | | | | | | | | | |
| 539 - 543 | 58.60 | 4.45 | | | | | | | | | | |
| 543 - 547 | 59.05 | 4.90 | | | | | | | | | | |
| 547 - 551 | 59.55 | 5.40 | .25 | | | | | | | | | |
| 551 - 555 | 60.00 | 5.85 | .70 | | | | | | | | | |
| 555 - 559 | 60.45 | 6.30 | 1.20 | | | | | | | | | |
| 559 - 563 | 60.95 | 6.80 | 1.65 | | | | | | | | | |
| 563 - 567 | 61.40 | 7.25 | 2.10 | | | | | | | | | |
| 567 - 571 | 61.85 | 7.70 | 2.60 | | | | | | | | | |
| 571 - 575 | 62.35 | 8.20 | 3.05 | | | | | | | | | |
| 575 - 579 | 62.80 | 8.65 | 3.50 | | | | | | | | | |
| 579 - 583 | 63.25 | 9.10 | 4.00 | | | | | | | | | |
| 583 - 587 | 63.75 | 9.60 | 4.45 | | | | | | | | | |
| 587 - 591 | 64.20 | 10.05 | 4.90 | | | | | | | | | |
| 591 - 595 | 64.65 | 10.50 | 5.40 | | | | | | | | | |
| 595 - 599 | 65.15 | 11.00 | 5.85 | | | | | | | | | |
| 599 - 603 | 65.60 | 11.45 | 6.30 | | | | | | | | | |
| 603 - 607 | 66.05 | 11.90 | 6.80 | | | | | | | | | |
| 607 - 611 | 66.55 | 12.40 | 7.25 | | | | | | | | | |
| 611 - 615 | 67.00 | 12.85 | 7.70 | | | | | | | | | |
| 615 - 619 | 67.45 | 13.35 | 8.20 | | | | | | | | | |
| 619 - 623 | 67.95 | 13.80 | 8.65 | | | | | | | | | |
| 623 - 627 | 68.40 | 14.25 | 9.10 | | | | | | | | | |
| 627 - 631 | 68.85 | 14.75 | 9.60 | | | | | | | | | |
| 631 - 635 | 69.35 | 15.20 | 10.05 | | | | | | | | | |
| 635 - 639 | 69.80 | 15.65 | 10.50 | .20 | | | | | | | | |
| 639 - 643 | 70.25 | 16.15 | 11.00 | .70 | | | | | | | | |
| 643 - 647 | 70.75 | 16.60 | 11.45 | 1.15 | | | | | | | | |
| 647 - 651 | 71.20 | 17.05 | 11.90 | 1.60 | | | | | | | | |
| 651 - 655 | 71.65 | 17.55 | 12.40 | 2.10 | | | | | | | | |
| 655 - 659 | 72.15 | 18.00 | 12.85 | 2.55 | | | | | | | | |
| 659 - 663 | 72.60 | 18.45 | 13.30 | 3.00 | | | | | | | | |
| 663 - 667 | 73.05 | 18.95 | 13.80 | 3.50 | | | | | | | | |
| 667 - 671 | 73.55 | 19.40 | 14.25 | 3.95 | | | | | | | | |
| 671 - 675 | 74.00 | 19.85 | 14.70 | 4.40 | | | | | | | | |
| 675 - 679 | 74.45 | 20.35 | 15.20 | 4.90 | | | | | | | | |
| 679 - 683 | 74.95 | 20.80 | 15.65 | 5.35 | | | | | | | | |
| 683 - 687 | 75.40 | 21.25 | 16.10 | 5.80 | | | | | | | | |
| 687 - 691 | 75.85 | 21.75 | 16.60 | 6.30 | | | | | | | | |
| 691 - 695 | 76.35 | 22.20 | 17.05 | 6.75 | | | | | | | | |
| 695 - 699 | 76.80 | 22.65 | 17.50 | 7.25 | | | | | | | | |
| 699 - 703 | 77.25 | 23.15 | 18.00 | 7.70 | | | | | | | | |
| 703 - 707 | 77.75 | 23.60 | 18.45 | 8.15 | | | | | | | | |
| 707 - 711 | 78.20 | 24.05 | 18.90 | 8.65 | | | | | | | | |
| 711 - 715 | 78.65 | 24.55 | 19.40 | 9.10 | | | | | | | | |
| 715 - 719 | 79.15 | 25.00 | 19.85 | 9.55 | | | | | | | | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | |
|-------------------------------|---|-------|-------|-------|-------|-------|-------|-------|------|---|----|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | |
| 719 - 727 | 79.85 | 25.70 | 20.55 | 10.25 | | | | | | | |
| 727 - 735 | 80.75 | 26.65 | 21.50 | 11.20 | .90 | | | | | | |
| 735 - 743 | 81.70 | 27.55 | 22.40 | 12.15 | 1.85 | | | | | | |
| 743 - 751 | 82.65 | 28.50 | 23.35 | 13.05 | 2.75 | | | | | | |
| 751 - 759 | 83.60 | 29.45 | 24.30 | 14.00 | 3.70 | | | | | | |
| 759 - 767 | 84.50 | 30.35 | 25.20 | 14.95 | 4.65 | | | | | | |
| 767 - 775 | 85.45 | 31.30 | 26.15 | 15.85 | 5.55 | | | | | | |
| 775 - 783 | 86.40 | 32.25 | 27.10 | 16.80 | 6.50 | | | | | | |
| 783 - 791 | 87.30 | 33.15 | 28.00 | 17.75 | 7.45 | | | | | | |
| 791 - 799 | 88.25 | 34.10 | 28.95 | 18.65 | 8.35 | | | | | | |
| 799 - 807 | 89.20 | 35.05 | 29.90 | 19.60 | 9.30 | | | | | | |
| 807 - 815 | 90.10 | 35.95 | 30.80 | 20.55 | 10.25 | | | | | | |
| 815 - 823 | 91.05 | 36.90 | 31.75 | 21.45 | 11.15 | .90 | | | | | |
| 823 - 831 | 92.00 | 37.85 | 32.70 | 22.40 | 12.10 | 1.80 | | | | | |
| 831 - 839 | 92.90 | 38.75 | 33.60 | 23.35 | 13.05 | 2.75 | | | | | |
| 839 - 847 | 93.85 | 39.70 | 34.55 | 24.25 | 13.95 | 3.70 | | | | | |
| 847 - 855 | 94.80 | 40.65 | 35.50 | 25.20 | 14.90 | 4.60 | | | | | |
| 855 - 863 | 95.70 | 41.55 | 36.40 | 26.15 | 15.85 | 5.55 | | | | | |
| 863 - 871 | 96.65 | 42.50 | 37.35 | 27.05 | 16.80 | 6.50 | | | | | |
| 871 - 879 | 97.60 | 43.45 | 38.30 | 28.00 | 17.70 | 7.40 | | | | | |
| 879 - 887 | 98.50 | 44.35 | 39.25 | 28.95 | 18.65 | 8.35 | | | | | |
| 887 - 895 | 99.45 | 45.30 | 40.15 | 29.85 | 19.60 | 9.30 | | | | | |
| 895 - 903 | 100.40 | 46.25 | 41.10 | 30.80 | 20.50 | 10.20 | | | | | |
| 903 - 911 | 101.30 | 47.15 | 42.05 | 31.75 | 21.45 | 11.15 | .85 | | | | |
| 911 - 919 | 102.25 | 48.10 | 42.95 | 32.65 | 22.40 | 12.10 | 1.80 | | | | |
| 919 - 927 | 103.20 | 49.05 | 43.90 | 33.60 | 23.30 | 13.00 | 2.75 | | | | |
| 927 - 935 | 104.10 | 49.95 | 44.85 | 34.55 | 24.25 | 13.95 | 3.65 | | | | |
| 935 - 943 | 105.05 | 50.90 | 45.75 | 35.45 | 25.20 | 14.90 | 4.60 | | | | |
| 943 - 951 | 106.00 | 51.85 | 46.70 | 36.40 | 26.10 | 15.80 | 5.55 | | | | |
| 951 - 959 | 106.90 | 52.75 | 47.65 | 37.35 | 27.05 | 16.75 | 6.45 | | | | |
| 959 - 967 | 107.85 | 53.70 | 48.55 | 38.25 | 28.00 | 17.70 | 7.40 | | | | |
| 967 - 975 | 108.80 | 54.65 | 49.50 | 39.20 | 28.90 | 18.60 | 8.35 | | | | |
| 975 - 983 | 109.70 | 55.60 | 50.45 | 40.15 | 29.85 | 19.55 | 9.25 | | | | |
| 983 - 991 | 110.65 | 56.50 | 51.35 | 41.05 | 30.80 | 20.50 | 10.20 | | | | |
| 991 - 999 | 111.60 | 57.45 | 52.30 | 42.00 | 31.70 | 21.40 | 11.15 | .85 | | | |
| 999 - 1007 | 112.50 | 58.40 | 53.25 | 42.95 | 32.65 | 22.35 | 12.05 | 1.75 | | | |
| 1007 - 1015 | 113.45 | 59.30 | 54.15 | 43.85 | 33.60 | 23.30 | 13.00 | 2.70 | | | |
| 1015 - 1023 | 114.40 | 60.25 | 55.10 | 44.80 | 34.50 | 24.20 | 13.95 | 3.65 | | | |
| 1023 - 1031 | 115.30 | 61.20 | 56.05 | 45.75 | 35.45 | 25.15 | 14.85 | 4.60 | | | |
| 1031 - 1039 | 116.25 | 62.10 | 56.95 | 46.65 | 36.40 | 26.10 | 15.80 | 5.50 | | | |
| 1039 - 1047 | 117.20 | 63.05 | 57.90 | 47.60 | 37.30 | 27.05 | 16.75 | 6.45 | | | |
| 1047 - 1055 | 118.10 | 64.00 | 58.85 | 48.55 | 38.25 | 27.95 | 17.65 | 7.40 | | | |
| 1055 - 1063 | 119.05 | 64.90 | 59.75 | 49.50 | 39.20 | 28.90 | 18.60 | 8.30 | | | |
| 1063 - 1071 | 120.00 | 65.85 | 60.70 | 50.40 | 40.10 | 29.85 | 19.55 | 9.25 | | | |
| 1071 - 1079 | 120.90 | 66.80 | 61.65 | 51.35 | 41.05 | 30.75 | 20.45 | 10.20 | | | |
| 1079 - 1087 | 121.85 | 67.70 | 62.55 | 52.30 | 42.00 | 31.70 | 21.40 | 11.10 | .80 | | |
| 1087 - 1095 | 122.80 | 68.65 | 63.50 | 53.20 | 42.90 | 32.65 | 22.35 | 12.05 | 1.75 | | |
| 1095 - 1103 | 123.75 | 69.60 | 64.45 | 54.15 | 43.85 | 33.55 | 23.25 | 13.00 | 2.70 | | |
| 1103 - 1111 | 124.65 | 70.50 | 65.35 | 55.10 | 44.80 | 34.50 | 24.20 | 13.90 | 3.60 | | |
| 1111 - 1119 | 125.60 | 71.45 | 66.30 | 56.00 | 45.70 | 35.45 | 25.15 | 14.85 | 4.55 | | |
| 1119 - 1127 | 126.55 | 72.40 | 67.25 | 56.95 | 46.65 | 36.35 | 26.05 | 15.80 | 5.50 | | |
| 1127 - 1135 | 127.45 | 73.30 | 68.15 | 57.90 | 47.60 | 37.30 | 27.00 | 16.70 | 6.40 | | |
| 1135 - 1143 | 128.40 | 74.25 | 69.10 | 58.80 | 48.50 | 38.25 | 27.95 | 17.65 | 7.35 | | |
| 1143 - 1151 | 129.35 | 75.20 | 70.05 | 59.75 | 49.45 | 39.15 | 28.85 | 18.60 | 8.30 | | |
| 1151 - 1159 | 130.25 | 76.10 | 70.95 | 60.70 | 50.40 | 40.10 | 29.80 | 19.50 | 9.20 | | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 1159 - 1177 | 131.80 | 77.65 | 72.50 | 62.20 | 51.90 | 41.60 | 31.30 | 21.05 | 10.75 | .45 | | |
| 1177 - 1195 | 133.90 | 79.75 | 74.60 | 64.30 | 54.00 | 43.70 | 33.40 | 23.15 | 12.85 | 2.55 | | |
| 1195 - 1213 | 136.00 | 81.85 | 76.70 | 66.40 | 56.10 | 45.80 | 35.55 | 25.25 | 14.95 | 4.65 | | |
| 1213 - 1231 | 138.10 | 83.95 | 78.80 | 68.50 | 58.20 | 47.90 | 37.65 | 27.35 | 17.05 | 6.75 | | |
| 1231 - 1249 | 140.20 | 86.05 | 80.90 | 70.60 | 60.30 | 50.00 | 39.75 | 29.45 | 19.15 | 8.85 | | |
| 1249 - 1267 | 142.30 | 88.15 | 83.00 | 72.70 | 62.40 | 52.10 | 41.85 | 31.55 | 21.25 | 10.95 | .65 | |
| 1267 - 1285 | 144.40 | 90.25 | 85.10 | 74.80 | 64.50 | 54.20 | 43.95 | 33.65 | 23.35 | 13.05 | 2.75 | |
| 1285 - 1303 | 146.50 | 92.35 | 87.20 | 76.90 | 66.60 | 56.30 | 46.05 | 35.75 | 25.45 | 15.15 | 4.85 | |
| 1303 - 1321 | 148.60 | 94.45 | 89.30 | 79.00 | 68.70 | 58.40 | 48.15 | 37.85 | 27.55 | 17.25 | 6.95 | |
| 1321 - 1339 | 150.70 | 96.55 | 91.40 | 81.10 | 70.80 | 60.50 | 50.25 | 39.95 | 29.65 | 19.35 | 9.05 | |
| 1339 - 1357 | 152.80 | 98.65 | 93.50 | 83.20 | 72.90 | 62.60 | 52.35 | 42.05 | 31.75 | 21.45 | 11.15 | |
| 1357 - 1375 | 154.90 | 100.75 | 95.60 | 85.30 | 75.00 | 64.75 | 54.45 | 44.15 | 33.85 | 23.55 | 13.25 | |
| 1375 - 1393 | 157.00 | 102.85 | 97.70 | 87.40 | 77.10 | 66.85 | 56.55 | 46.25 | 35.95 | 25.65 | 15.35 | |
| 1393 - 1411 | 159.10 | 104.95 | 99.80 | 89.50 | 79.20 | 68.95 | 58.65 | 48.35 | 38.05 | 27.75 | 17.45 | |
| 1411 - 1429 | 161.20 | 107.05 | 101.90 | 91.60 | 81.30 | 71.05 | 60.75 | 50.45 | 40.15 | 29.85 | 19.55 | |
| 1429 - 1447 | 163.30 | 109.15 | 104.00 | 93.70 | 83.40 | 73.15 | 62.85 | 52.55 | 42.25 | 31.95 | 21.65 | |
| 1447 - 1465 | 165.40 | 111.25 | 106.10 | 95.80 | 85.50 | 75.25 | 64.95 | 54.65 | 44.35 | 34.05 | 23.75 | |
| 1465 - 1483 | 167.50 | 113.35 | 108.20 | 97.90 | 87.60 | 77.35 | 67.05 | 56.75 | 46.45 | 36.15 | 25.85 | |
| 1483 - 1501 | 169.60 | 115.45 | 110.30 | 100.00 | 89.70 | 79.45 | 69.15 | 58.85 | 48.55 | 38.25 | 27.95 | |
| 1501 - 1519 | 171.70 | 117.55 | 112.40 | 102.10 | 91.80 | 81.55 | 71.25 | 60.95 | 50.65 | 40.35 | 30.10 | |
| 1519 - 1537 | 173.80 | 119.65 | 114.50 | 104.20 | 93.90 | 83.65 | 73.35 | 63.05 | 52.75 | 42.45 | 32.20 | |
| 1537 - 1555 | 175.90 | 121.75 | 116.60 | 106.30 | 96.00 | 85.75 | 75.45 | 65.15 | 54.85 | 44.55 | 34.30 | |
| 1555 - 1573 | 178.00 | 123.85 | 118.70 | 108.40 | 98.15 | 87.85 | 77.55 | 67.25 | 56.95 | 46.65 | 36.40 | |
| 1573 - 1591 | 180.10 | 125.95 | 120.80 | 110.50 | 100.25 | 89.95 | 79.65 | 69.35 | 59.05 | 48.75 | 38.50 | |
| 1591 - 1609 | 182.20 | 128.05 | 122.90 | 112.60 | 102.35 | 92.05 | 81.75 | 71.45 | 61.15 | 50.85 | 40.60 | |
| 1609 - 1627 | 184.30 | 130.15 | 125.00 | 114.70 | 104.45 | 94.15 | 83.85 | 73.55 | 63.25 | 52.95 | 42.70 | |
| 1627 - 1645 | 186.40 | 132.25 | 127.10 | 116.80 | 106.55 | 96.25 | 85.95 | 75.65 | 65.35 | 55.05 | 44.80 | |
| 1645 - 1663 | 188.50 | 134.35 | 129.20 | 118.90 | 108.65 | 98.35 | 88.05 | 77.75 | 67.45 | 57.15 | 46.90 | |
| 1663 - 1681 | 190.60 | 136.45 | 131.30 | 121.00 | 110.75 | 100.45 | 90.15 | 79.85 | 69.55 | 59.25 | 49.00 | |
| 1681 - 1699 | 192.70 | 138.55 | 133.40 | 123.10 | 112.85 | 102.55 | 92.25 | 81.95 | 71.65 | 61.40 | 51.10 | |
| 1699 - 1717 | 194.80 | 140.65 | 135.50 | 125.20 | 114.95 | 104.65 | 94.35 | 84.05 | 73.75 | 63.50 | 53.20 | |
| 1717 - 1735 | 197.45 | 143.30 | 138.15 | 127.85 | 117.60 | 107.30 | 97.00 | 86.70 | 76.40 | 66.10 | 55.85 | |
| 1735 - 1753 | 200.60 | 146.45 | 141.30 | 131.00 | 120.75 | 110.45 | 100.15 | 89.85 | 79.55 | 69.30 | 59.00 | |
| 1753 - 1771 | 203.75 | 149.60 | 144.45 | 134.20 | 123.90 | 113.60 | 103.30 | 93.00 | 82.70 | 72.45 | 62.15 | |
| 1771 - 1789 | 206.95 | 152.80 | 147.65 | 137.35 | 127.05 | 116.80 | 106.50 | 96.20 | 85.90 | 75.60 | 65.30 | |
| 1789 - 1807 | 210.15 | 156.00 | 150.85 | 140.55 | 130.25 | 119.95 | 109.65 | 99.40 | 89.10 | 78.80 | 68.50 | |
| 1807 - 1825 | 213.30 | 159.15 | 154.00 | 143.75 | 133.45 | 123.15 | 112.85 | 102.55 | 92.25 | 82.00 | 71.70 | |
| 1825 - 1843 | 216.50 | 162.35 | 157.20 | 146.90 | 136.60 | 126.35 | 116.05 | 105.75 | 95.45 | 85.15 | 74.85 | |
| 1843 - 1861 | 219.70 | 165.55 | 160.40 | 150.10 | 139.80 | 129.50 | 119.20 | 108.95 | 98.65 | 88.35 | 78.05 | |
| 1861 - 1879 | 222.85 | 168.70 | 163.55 | 153.30 | 143.00 | 132.70 | 122.40 | 112.10 | 101.80 | 91.55 | 81.25 | |
| 1879 - 1897 | 226.05 | 171.90 | 166.75 | 156.45 | 146.15 | 135.90 | 125.60 | 115.30 | 105.00 | 94.70 | 84.40 | |
| 1897 - 1915 | 229.25 | 175.10 | 169.95 | 159.65 | 149.35 | 139.05 | 128.75 | 118.50 | 108.20 | 97.90 | 87.60 | |
| 1915 - 1933 | 232.40 | 178.25 | 173.10 | 162.85 | 152.55 | 142.25 | 131.95 | 121.65 | 111.40 | 101.10 | 90.80 | |
| 1933 - 1951 | 235.70 | 181.55 | 176.40 | 166.10 | 155.80 | 145.50 | 135.20 | 124.95 | 114.65 | 104.35 | 94.05 | |
| 1951 - 1969 | 238.95 | 184.85 | 179.70 | 169.40 | 159.10 | 148.80 | 138.50 | 128.25 | 117.95 | 107.65 | 97.35 | |
| 1969 - 1987 | 242.25 | 188.15 | 183.00 | 172.70 | 162.40 | 152.10 | 141.80 | 131.50 | 121.25 | 110.95 | 100.65 | |
| 1987 - 2005 | 245.55 | 191.40 | 186.25 | 176.00 | 165.70 | 155.40 | 145.10 | 134.80 | 124.55 | 114.25 | 103.95 | |
| 2005 - 2023 | 248.85 | 194.70 | 189.55 | 179.30 | 169.00 | 158.70 | 148.40 | 138.10 | 127.80 | 117.55 | 107.25 | |
| 2023 - 2041 | 252.15 | 198.00 | 192.85 | 182.55 | 172.30 | 162.00 | 151.70 | 141.40 | 131.10 | 120.85 | 110.55 | |
| 2041 - 2059 | 255.45 | 201.30 | 196.15 | 185.85 | 175.60 | 165.30 | 155.00 | 144.70 | 134.40 | 124.10 | 113.85 | |
| 2059 - 2077 | 258.75 | 204.60 | 199.45 | 189.15 | 178.85 | 168.60 | 158.30 | 148.00 | 137.70 | 127.40 | 117.15 | |
| 2077 - 2095 | 262.05 | 207.90 | 202.75 | 192.45 | 182.15 | 171.90 | 161.60 | 151.30 | 141.00 | 130.70 | 120.40 | |
| 2095 - 2113 | 265.35 | 211.20 | 206.05 | 195.75 | 185.45 | 175.15 | 164.90 | 154.60 | 144.30 | 134.00 | 123.70 | |
| 2113 - 2131 | 268.65 | 214.50 | 209.35 | 199.05 | 188.75 | 178.45 | 168.20 | 157.90 | 147.60 | 137.30 | 127.00 | |
| 2131 - 2149 | 271.95 | 217.80 | 212.65 | 202.35 | 192.05 | 181.75 | 171.45 | 161.20 | 150.90 | 140.60 | 130.30 | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|---------------------|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De From | Moins de Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | |
| 2149 | - 2175 | 275.95 | 221.80 | 216.65 | 206.40 | 196.10 | 185.80 | 175.50 | 165.20 | 154.90 | 144.65 | 134.35 |
| 2175 | - 2201 | 280.70 | 226.55 | 221.45 | 211.15 | 200.85 | 190.55 | 180.25 | 169.95 | 159.70 | 149.40 | 139.10 |
| 2201 | - 2227 | 285.50 | 231.35 | 226.20 | 215.90 | 205.60 | 195.30 | 185.00 | 174.75 | 164.45 | 154.15 | 143.85 |
| 2227 | - 2253 | 290.25 | 236.10 | 230.95 | 220.65 | 210.35 | 200.10 | 189.80 | 179.50 | 169.20 | 158.90 | 148.60 |
| 2253 | - 2279 | 295.00 | 240.85 | 235.70 | 225.40 | 215.15 | 204.85 | 194.55 | 184.25 | 173.95 | 163.65 | 153.40 |
| 2279 | - 2305 | 299.75 | 245.60 | 240.45 | 230.20 | 219.90 | 209.60 | 199.30 | 189.00 | 178.70 | 168.45 | 158.15 |
| 2305 | - 2331 | 304.50 | 250.40 | 245.25 | 234.95 | 224.65 | 214.35 | 204.05 | 193.75 | 183.50 | 173.20 | 162.90 |
| 2331 | - 2357 | 309.30 | 255.15 | 250.00 | 239.70 | 229.40 | 219.10 | 208.85 | 198.55 | 188.25 | 177.95 | 167.65 |
| 2357 | - 2383 | 314.05 | 259.90 | 254.75 | 244.45 | 234.15 | 223.90 | 213.60 | 203.30 | 193.00 | 182.70 | 172.40 |
| 2383 | - 2409 | 318.80 | 264.65 | 259.50 | 249.20 | 238.95 | 228.65 | 218.35 | 208.05 | 197.75 | 187.45 | 177.20 |
| 2409 | - 2435 | 323.55 | 269.40 | 264.25 | 254.00 | 243.70 | 233.40 | 223.10 | 212.80 | 202.50 | 192.25 | 181.95 |
| 2435 | - 2461 | 328.30 | 274.20 | 269.05 | 258.75 | 248.45 | 238.15 | 227.85 | 217.60 | 207.30 | 197.00 | 186.70 |
| 2461 | - 2487 | 333.10 | 278.95 | 273.80 | 263.50 | 253.20 | 242.90 | 232.65 | 222.35 | 212.05 | 201.75 | 191.45 |
| 2487 | - 2513 | 337.85 | 283.70 | 278.55 | 268.25 | 257.95 | 247.70 | 237.40 | 227.10 | 216.80 | 206.50 | 196.20 |
| 2513 | - 2539 | 342.60 | 288.45 | 283.30 | 273.00 | 262.75 | 252.45 | 242.15 | 231.85 | 221.55 | 211.30 | 201.00 |
| 2539 | - 2565 | 347.35 | 293.20 | 288.05 | 277.80 | 267.50 | 257.20 | 246.90 | 236.60 | 226.35 | 216.05 | 205.75 |
| 2565 | - 2591 | 352.15 | 298.00 | 292.85 | 282.55 | 272.25 | 261.95 | 251.65 | 241.40 | 231.10 | 220.80 | 210.50 |
| 2591 | - 2617 | 356.90 | 302.75 | 297.60 | 287.30 | 277.05 | 266.75 | 256.45 | 246.15 | 235.85 | 225.55 | 215.30 |
| 2617 | - 2643 | 361.65 | 307.55 | 302.40 | 292.10 | 281.80 | 271.50 | 261.20 | 250.95 | 240.65 | 230.35 | 220.05 |
| 2643 | - 2669 | 366.45 | 312.30 | 307.15 | 296.85 | 286.60 | 276.30 | 266.00 | 255.70 | 245.40 | 235.10 | 224.85 |
| 2669 | - 2695 | 371.25 | 317.10 | 311.95 | 301.65 | 291.35 | 281.05 | 270.75 | 260.50 | 250.20 | 239.90 | 229.60 |
| 2695 | - 2721 | 376.00 | 321.85 | 316.70 | 306.40 | 296.15 | 285.85 | 275.55 | 265.25 | 254.95 | 244.65 | 234.40 |
| 2721 | - 2747 | 380.80 | 326.65 | 321.50 | 311.20 | 300.90 | 290.60 | 280.30 | 270.05 | 259.75 | 249.45 | 239.15 |
| 2747 | - 2773 | 385.55 | 331.40 | 326.25 | 315.95 | 305.70 | 295.40 | 285.10 | 274.80 | 264.50 | 254.25 | 243.95 |
| 2773 | - 2799 | 390.35 | 336.20 | 331.05 | 320.75 | 310.45 | 300.15 | 289.90 | 279.60 | 269.30 | 259.00 | 248.70 |
| 2799 | - 2825 | 395.10 | 340.95 | 335.80 | 325.55 | 315.25 | 304.95 | 294.65 | 284.35 | 274.05 | 263.80 | 253.50 |
| 2825 | - 2851 | 399.90 | 345.75 | 340.60 | 330.30 | 320.00 | 309.70 | 299.45 | 289.15 | 278.85 | 268.55 | 258.25 |
| 2851 | - 2877 | 404.65 | 350.50 | 345.35 | 335.10 | 324.80 | 314.50 | 304.20 | 293.90 | 283.60 | 273.35 | 263.05 |
| 2877 | - 2903 | 409.45 | 355.30 | 350.15 | 339.85 | 329.55 | 319.25 | 309.00 | 298.70 | 288.40 | 278.10 | 267.80 |
| 2903 | - 2929 | 414.20 | 360.05 | 354.90 | 344.65 | 334.35 | 324.05 | 313.75 | 303.45 | 293.15 | 282.90 | 272.60 |
| 2929 | - 2955 | 419.00 | 364.85 | 359.70 | 349.40 | 339.10 | 328.80 | 318.55 | 308.25 | 297.95 | 287.65 | 277.35 |
| 2955 | - 2981 | 423.75 | 369.60 | 364.50 | 354.20 | 343.90 | 333.60 | 323.30 | 313.00 | 302.75 | 292.45 | 282.15 |
| 2981 | - 3007 | 428.55 | 374.40 | 369.25 | 358.95 | 348.65 | 338.40 | 328.10 | 317.80 | 307.50 | 297.20 | 286.90 |
| 3007 | - 3033 | 433.30 | 379.15 | 374.05 | 363.75 | 353.45 | 343.15 | 332.85 | 322.55 | 312.30 | 302.00 | 291.70 |
| 3033 | - 3059 | 438.10 | 383.95 | 378.80 | 368.50 | 358.20 | 347.95 | 337.65 | 327.35 | 317.05 | 306.75 | 296.45 |
| 3059 | - 3085 | 442.85 | 388.75 | 383.60 | 373.30 | 363.00 | 352.70 | 342.40 | 332.10 | 321.85 | 311.55 | 301.25 |
| 3085 | - 3111 | 447.65 | 393.50 | 388.35 | 378.05 | 367.75 | 357.50 | 347.20 | 336.90 | 326.60 | 316.30 | 306.05 |
| 3111 | - 3137 | 452.40 | 398.30 | 393.15 | 382.85 | 372.55 | 362.25 | 351.95 | 341.70 | 331.40 | 321.10 | 310.80 |
| 3137 | - 3163 | 457.20 | 403.05 | 397.90 | 387.60 | 377.35 | 367.05 | 356.75 | 346.45 | 336.15 | 325.85 | 315.60 |
| 3163 | - 3189 | 462.00 | 407.85 | 402.70 | 392.40 | 382.10 | 371.80 | 361.50 | 351.25 | 340.95 | 330.65 | 320.35 |
| 3189 | - 3215 | 466.75 | 412.60 | 407.45 | 397.15 | 386.90 | 376.60 | 366.30 | 356.00 | 345.70 | 335.40 | 325.15 |
| 3215 | - 3241 | 471.55 | 417.40 | 412.25 | 401.95 | 391.65 | 381.35 | 371.05 | 360.80 | 350.50 | 340.20 | 329.90 |
| 3241 | - 3267 | 476.30 | 422.15 | 417.00 | 406.70 | 396.45 | 386.15 | 375.85 | 365.55 | 355.25 | 344.95 | 334.70 |
| 3267 | - 3293 | 481.10 | 426.95 | 421.80 | 411.50 | 401.20 | 390.90 | 380.60 | 370.35 | 360.05 | 349.75 | 339.45 |
| 3293 | - 3319 | 485.85 | 431.70 | 426.55 | 416.25 | 406.00 | 395.70 | 385.40 | 375.10 | 364.80 | 354.55 | 344.25 |
| 3319 | - 3345 | 490.65 | 436.50 | 431.35 | 421.05 | 410.75 | 400.45 | 390.20 | 379.90 | 369.60 | 359.30 | 349.00 |
| 3345 | - 3371 | 495.40 | 441.25 | 436.10 | 425.85 | 415.55 | 405.25 | 394.95 | 384.65 | 374.35 | 364.10 | 353.80 |
| 3371 | - 3397 | 500.20 | 446.05 | 440.90 | 430.60 | 420.30 | 410.00 | 399.75 | 389.45 | 379.15 | 368.85 | 358.55 |
| 3397 | - 3423 | 504.95 | 450.80 | 445.65 | 435.40 | 425.10 | 414.80 | 404.50 | 394.20 | 383.90 | 373.65 | 363.35 |
| 3423 | - 3449 | 509.85 | 455.70 | 450.55 | 440.25 | 429.95 | 419.65 | 409.35 | 399.10 | 388.80 | 378.50 | 368.20 |
| 3449 | - 3475 | 515.45 | 461.35 | 456.20 | 445.90 | 435.60 | 425.30 | 415.00 | 404.70 | 394.45 | 384.15 | 373.85 |
| 3475 | - 3501 | 521.10 | 466.95 | 461.85 | 451.55 | 441.25 | 430.95 | 420.65 | 410.35 | 400.10 | 389.80 | 379.50 |
| 3501 | - 3527 | 526.75 | 472.60 | 467.45 | 457.20 | 446.90 | 436.60 | 426.30 | 416.00 | 405.70 | 395.45 | 385.15 |
| 3527 | - 3553 | 532.40 | 478.25 | 473.10 | 462.80 | 452.55 | 442.25 | 431.95 | 421.65 | 411.35 | 401.05 | 390.80 |
| 3553 | - 3579 | 538.05 | 483.90 | 478.75 | 468.45 | 458.20 | 447.90 | 437.60 | 427.30 | 417.00 | 406.70 | 396.45 |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 3579 - 3613 | 544.55 | 490.40 | 485.25 | 475.00 | 464.70 | 454.40 | 444.10 | 433.80 | 423.50 | 413.25 | 402.95 | |
| 3613 - 3647 | 551.95 | 497.80 | 492.65 | 482.35 | 472.05 | 461.80 | 451.50 | 441.20 | 430.90 | 420.60 | 410.30 | |
| 3647 - 3681 | 559.30 | 505.20 | 500.05 | 489.75 | 479.45 | 469.15 | 458.85 | 448.60 | 438.30 | 428.00 | 417.70 | |
| 3681 - 3715 | 566.70 | 512.55 | 507.40 | 497.10 | 486.85 | 476.55 | 466.25 | 455.95 | 445.65 | 435.40 | 425.10 | |
| 3715 - 3749 | 574.10 | 519.95 | 514.80 | 504.50 | 494.20 | 483.90 | 473.65 | 463.35 | 453.05 | 442.75 | 432.45 | |
| 3749 - 3783 | 581.45 | 527.30 | 522.20 | 511.90 | 501.60 | 491.30 | 481.00 | 470.70 | 460.45 | 450.15 | 439.85 | |
| 3783 - 3817 | 588.85 | 534.70 | 529.55 | 519.25 | 509.00 | 498.70 | 488.40 | 478.10 | 467.80 | 457.50 | 447.25 | |
| 3817 - 3851 | 596.25 | 542.10 | 536.95 | 526.65 | 516.35 | 506.05 | 495.80 | 485.50 | 475.20 | 464.90 | 454.60 | |
| 3851 - 3885 | 603.60 | 549.45 | 544.30 | 534.05 | 523.75 | 513.45 | 503.15 | 492.85 | 482.55 | 472.30 | 462.00 | |
| 3885 - 3919 | 611.00 | 556.85 | 551.70 | 541.40 | 531.10 | 520.85 | 510.55 | 500.25 | 489.95 | 479.65 | 469.35 | |
| 3919 - 3953 | 618.40 | 564.25 | 559.10 | 548.80 | 538.50 | 528.20 | 517.90 | 507.65 | 497.35 | 487.05 | 476.75 | |
| 3953 - 3987 | 625.75 | 571.60 | 566.45 | 556.20 | 545.90 | 535.60 | 525.30 | 515.00 | 504.70 | 494.45 | 484.15 | |
| 3987 - 4021 | 633.15 | 579.00 | 573.85 | 563.55 | 553.25 | 542.95 | 532.70 | 522.40 | 512.10 | 501.80 | 491.50 | |
| 4021 - 4055 | 640.50 | 586.40 | 581.25 | 570.95 | 560.65 | 550.35 | 540.05 | 529.75 | 519.50 | 509.20 | 498.90 | |
| 4055 - 4089 | 647.90 | 593.75 | 588.60 | 578.30 | 568.05 | 557.75 | 547.45 | 537.15 | 526.85 | 516.55 | 506.30 | |
| 4089 - 4123 | 655.30 | 601.15 | 596.00 | 585.70 | 575.40 | 565.10 | 554.85 | 544.55 | 534.25 | 523.95 | 513.65 | |
| 4123 - 4157 | 662.65 | 608.50 | 603.35 | 593.10 | 582.80 | 572.50 | 562.20 | 551.90 | 541.65 | 531.35 | 521.05 | |
| 4157 - 4191 | 670.05 | 615.90 | 610.75 | 600.45 | 590.15 | 579.90 | 569.60 | 559.30 | 549.00 | 538.70 | 528.40 | |
| 4191 - 4225 | 677.45 | 623.30 | 618.15 | 607.85 | 597.55 | 587.25 | 576.95 | 566.70 | 556.40 | 546.10 | 535.80 | |
| 4225 - 4259 | 684.80 | 630.65 | 625.50 | 615.25 | 604.95 | 594.65 | 584.35 | 574.05 | 563.75 | 553.50 | 543.20 | |
| 4259 - 4293 | 692.20 | 638.05 | 632.90 | 622.60 | 612.30 | 602.05 | 591.75 | 581.45 | 571.15 | 560.85 | 550.55 | |
| 4293 - 4327 | 699.55 | 645.45 | 640.30 | 630.00 | 619.70 | 609.40 | 599.10 | 588.80 | 578.55 | 568.25 | 557.95 | |
| 4327 - 4361 | 706.95 | 652.80 | 647.65 | 637.35 | 627.10 | 616.80 | 606.50 | 596.20 | 585.90 | 575.60 | 565.35 | |
| 4361 - 4395 | 714.35 | 660.20 | 655.05 | 644.75 | 634.45 | 624.15 | 613.90 | 603.60 | 593.30 | 583.00 | 572.70 | |
| 4395 - 4429 | 721.70 | 667.55 | 662.45 | 652.15 | 641.85 | 631.55 | 621.25 | 610.95 | 600.70 | 590.40 | 580.10 | |
| 4429 - 4463 | 729.10 | 674.95 | 669.80 | 659.50 | 649.20 | 638.95 | 628.65 | 618.35 | 608.05 | 597.75 | 587.50 | |
| 4463 - 4497 | 736.50 | 682.35 | 677.20 | 666.90 | 656.60 | 646.30 | 636.00 | 625.75 | 615.45 | 605.15 | 594.85 | |
| 4497 - 4531 | 743.85 | 689.70 | 684.55 | 674.30 | 664.00 | 653.70 | 643.40 | 633.10 | 622.80 | 612.55 | 602.25 | |
| 4531 - 4565 | 751.25 | 697.10 | 691.95 | 681.65 | 671.35 | 661.10 | 650.80 | 640.50 | 630.20 | 619.90 | 609.60 | |
| 4565 - 4599 | 758.60 | 704.50 | 699.35 | 689.05 | 678.75 | 668.45 | 658.15 | 647.90 | 637.60 | 627.30 | 617.00 | |
| 4599 - 4633 | 766.00 | 711.85 | 706.70 | 696.40 | 686.15 | 675.85 | 665.55 | 655.25 | 644.95 | 634.65 | 624.40 | |
| 4633 - 4667 | 773.40 | 719.25 | 714.10 | 703.80 | 693.50 | 683.20 | 672.95 | 662.65 | 652.35 | 642.05 | 631.75 | |
| 4667 - 4701 | 780.75 | 726.60 | 721.50 | 711.20 | 700.90 | 690.60 | 680.30 | 670.00 | 659.75 | 649.45 | 639.15 | |
| 4701 - 4735 | 788.15 | 734.00 | 728.85 | 718.55 | 708.30 | 698.00 | 687.70 | 677.40 | 667.10 | 656.80 | 646.55 | |
| 4735 - 4769 | 795.55 | 741.40 | 736.25 | 725.95 | 715.65 | 705.35 | 695.05 | 684.80 | 674.50 | 664.20 | 653.90 | |
| 4769 - 4803 | 802.90 | 748.75 | 743.60 | 733.35 | 723.05 | 712.75 | 702.45 | 692.15 | 681.85 | 671.60 | 661.30 | |
| 4803 - 4837 | 810.30 | 756.15 | 751.00 | 740.70 | 730.40 | 720.15 | 709.85 | 699.55 | 689.25 | 678.95 | 668.65 | |
| 4837 - 4871 | 817.65 | 763.55 | 758.40 | 748.10 | 737.80 | 727.50 | 717.20 | 706.95 | 696.65 | 686.35 | 676.05 | |
| 4871 - 4905 | 825.05 | 770.90 | 765.75 | 755.45 | 745.20 | 734.90 | 724.60 | 714.30 | 704.00 | 693.75 | 683.45 | |
| 4905 - 4939 | 832.45 | 778.30 | 773.15 | 762.85 | 752.55 | 742.25 | 732.00 | 721.70 | 711.40 | 701.10 | 690.80 | |
| 4939 - 4973 | 839.80 | 785.65 | 780.55 | 770.25 | 759.95 | 749.65 | 739.35 | 729.05 | 718.80 | 708.50 | 698.20 | |
| 4973 - 5007 | 847.20 | 793.05 | 787.90 | 777.60 | 767.35 | 757.05 | 746.75 | 736.45 | 726.15 | 715.85 | 705.60 | |
| 5007 - 5041 | 854.60 | 800.45 | 795.30 | 785.00 | 774.70 | 764.40 | 754.15 | 743.85 | 733.55 | 723.25 | 712.95 | |
| 5041 - 5075 | 861.95 | 807.80 | 802.65 | 792.40 | 782.10 | 771.80 | 761.50 | 751.20 | 740.90 | 730.65 | 720.35 | |
| 5075 - 5109 | 869.35 | 815.20 | 810.05 | 799.75 | 789.45 | 779.20 | 768.90 | 758.60 | 748.30 | 738.00 | 727.70 | |
| 5109 - 5143 | 876.75 | 822.60 | 817.45 | 807.15 | 796.85 | 786.55 | 776.25 | 766.00 | 755.70 | 745.40 | 735.10 | |
| 5143 - 5177 | 884.10 | 829.95 | 824.80 | 814.50 | 804.25 | 793.95 | 783.65 | 773.35 | 763.05 | 752.80 | 742.50 | |
| 5177 - 5211 | 891.50 | 837.35 | 832.20 | 821.90 | 811.60 | 801.30 | 791.05 | 780.75 | 770.45 | 760.15 | 749.85 | |
| 5211 - 5245 | 898.85 | 844.70 | 839.60 | 829.30 | 819.00 | 808.70 | 798.40 | 788.10 | 777.85 | 767.55 | 757.25 | |
| 5245 - 5279 | 906.25 | 852.15 | 847.00 | 836.70 | 826.40 | 816.10 | 805.80 | 795.55 | 785.25 | 774.95 | 764.65 | |
| 5279 - 5313 | 914.50 | 860.35 | 855.20 | 844.90 | 834.65 | 824.35 | 814.05 | 803.75 | 793.45 | 783.20 | 772.90 | |
| 5313 - 5347 | 922.75 | 868.60 | 863.45 | 853.15 | 842.85 | 832.55 | 822.30 | 812.00 | 801.70 | 791.40 | 781.10 | |
| 5347 - 5381 | 930.95 | 876.85 | 871.70 | 861.40 | 851.10 | 840.80 | 830.50 | 820.25 | 809.95 | 799.65 | 789.35 | |
| 5381 - 5415 | 939.20 | 885.05 | 879.90 | 869.60 | 859.35 | 849.05 | 838.75 | 828.45 | 818.15 | 807.90 | 797.60 | |
| 5415 - 5449 | 947.45 | 893.30 | 888.15 | 877.85 | 867.55 | 857.25 | 847.00 | 836.70 | 826.40 | 816.10 | 805.80 | |

| Rémunération Pay | | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | |
|---------------------|-----------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| De From | Moins de Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | |
| 5449 | - 5493 | 956.90 | 902.75 | 897.60 | 887.30 | 877.00 | 866.70 | 856.45 | 846.15 | 835.85 | 825.55 | 815.25 |
| 5493 | - 5537 | 967.55 | 913.40 | 908.25 | 897.95 | 887.65 | 877.35 | 867.10 | 856.80 | 846.50 | 836.20 | 825.90 |
| 5537 | - 5581 | 978.20 | 924.05 | 918.90 | 908.60 | 898.30 | 888.05 | 877.75 | 867.45 | 857.15 | 846.85 | 836.55 |
| 5581 | - 5625 | 988.85 | 934.70 | 929.55 | 919.25 | 908.95 | 898.70 | 888.40 | 878.10 | 867.80 | 857.50 | 847.20 |
| 5625 | - 5669 | 999.50 | 945.35 | 940.20 | 929.90 | 919.65 | 909.35 | 899.05 | 888.75 | 878.45 | 868.15 | 857.90 |
| 5669 | - 5713 | 1010.15 | 956.00 | 950.85 | 940.55 | 930.30 | 920.00 | 909.70 | 899.40 | 889.10 | 878.85 | 868.55 |
| 5713 | - 5757 | 1020.80 | 966.65 | 961.50 | 951.25 | 940.95 | 930.65 | 920.35 | 910.05 | 899.75 | 889.50 | 879.20 |
| 5757 | - 5801 | 1031.45 | 977.30 | 972.15 | 961.90 | 951.60 | 941.30 | 931.00 | 920.70 | 910.45 | 900.15 | 889.85 |
| 5801 | - 5845 | 1042.10 | 987.95 | 982.85 | 972.55 | 962.25 | 951.95 | 941.65 | 931.35 | 921.10 | 910.80 | 900.50 |
| 5845 | - 5889 | 1052.75 | 998.65 | 993.50 | 983.20 | 972.90 | 962.60 | 952.30 | 942.05 | 931.75 | 921.45 | 911.15 |
| 5889 | - 5933 | 1063.45 | 1009.30 | 1004.15 | 993.85 | 983.55 | 973.25 | 962.95 | 952.70 | 942.40 | 932.10 | 921.80 |
| 5933 | - 5977 | 1074.10 | 1019.95 | 1014.80 | 1004.50 | 994.20 | 983.90 | 973.65 | 963.35 | 953.05 | 942.75 | 932.45 |
| 5977 | - 6021 | 1084.75 | 1030.60 | 1025.45 | 1015.15 | 1004.85 | 994.55 | 984.30 | 974.00 | 963.70 | 953.40 | 943.10 |
| 6021 | - 6065 | 1095.40 | 1041.25 | 1036.10 | 1025.80 | 1015.50 | 1005.25 | 994.95 | 984.65 | 974.35 | 964.05 | 953.75 |
| 6065 | - 6109 | 1106.05 | 1051.90 | 1046.75 | 1036.45 | 1026.15 | 1015.90 | 1005.60 | 995.30 | 985.00 | 974.70 | 964.45 |
| 6109 | - 6153 | 1116.70 | 1062.55 | 1057.40 | 1047.10 | 1036.85 | 1026.55 | 1016.25 | 1005.95 | 995.65 | 985.35 | 975.10 |
| 6153 | - 6197 | 1127.35 | 1073.20 | 1068.05 | 1057.75 | 1047.50 | 1037.20 | 1026.90 | 1016.60 | 1006.30 | 996.05 | 985.75 |
| 6197 | - 6241 | 1138.00 | 1083.85 | 1078.70 | 1068.45 | 1058.15 | 1047.85 | 1037.55 | 1027.25 | 1016.95 | 1006.70 | 996.40 |
| 6241 | - 6285 | 1148.65 | 1094.50 | 1089.35 | 1079.10 | 1068.80 | 1058.50 | 1048.20 | 1037.90 | 1027.65 | 1017.35 | 1007.05 |
| 6285 | - 6329 | 1159.30 | 1105.20 | 1100.05 | 1089.75 | 1079.45 | 1069.15 | 1058.85 | 1048.55 | 1038.30 | 1028.00 | 1017.70 |
| 6329 | - 6373 | 1169.95 | 1115.85 | 1110.70 | 1100.40 | 1090.10 | 1079.80 | 1069.50 | 1059.25 | 1048.95 | 1038.65 | 1028.35 |
| 6373 | - 6417 | 1180.65 | 1126.50 | 1121.35 | 1111.05 | 1100.75 | 1090.45 | 1080.15 | 1069.90 | 1059.60 | 1049.30 | 1039.00 |
| 6417 | - 6461 | 1191.30 | 1137.15 | 1132.00 | 1121.70 | 1111.40 | 1101.10 | 1090.85 | 1080.55 | 1070.25 | 1059.95 | 1049.65 |
| 6461 | - 6505 | 1201.95 | 1147.80 | 1142.65 | 1132.35 | 1122.05 | 1111.75 | 1101.50 | 1091.20 | 1080.90 | 1070.60 | 1060.30 |
| 6505 | - 6549 | 1212.60 | 1158.45 | 1153.30 | 1143.00 | 1132.70 | 1122.45 | 1112.15 | 1101.85 | 1091.55 | 1081.25 | 1070.95 |
| 6549 | - 6593 | 1223.25 | 1169.10 | 1163.95 | 1153.65 | 1143.35 | 1133.10 | 1122.80 | 1112.50 | 1102.20 | 1091.90 | 1081.65 |
| 6593 | - 6637 | 1233.90 | 1179.75 | 1174.60 | 1164.30 | 1154.05 | 1143.75 | 1133.45 | 1123.15 | 1112.85 | 1102.55 | 1092.30 |
| 6637 | - 6681 | 1244.55 | 1190.40 | 1185.25 | 1174.95 | 1164.70 | 1154.40 | 1144.10 | 1133.80 | 1123.50 | 1113.25 | 1102.95 |
| 6681 | - 6725 | 1255.20 | 1201.05 | 1195.90 | 1185.65 | 1175.35 | 1165.05 | 1154.75 | 1144.45 | 1134.15 | 1123.90 | 1113.60 |
| 6725 | - 6769 | 1265.85 | 1211.70 | 1206.60 | 1196.30 | 1186.00 | 1175.70 | 1165.40 | 1155.10 | 1144.85 | 1134.55 | 1124.25 |
| 6769 | - 6813 | 1276.50 | 1222.40 | 1217.25 | 1206.95 | 1196.65 | 1186.35 | 1176.05 | 1165.75 | 1155.50 | 1145.20 | 1134.90 |
| 6813 | - 6857 | 1287.15 | 1233.05 | 1227.90 | 1217.60 | 1207.30 | 1197.00 | 1186.70 | 1176.45 | 1166.15 | 1155.85 | 1145.55 |
| 6857 | - 6901 | 1297.85 | 1243.70 | 1238.55 | 1228.25 | 1217.95 | 1207.65 | 1197.35 | 1187.10 | 1176.80 | 1166.50 | 1156.20 |
| 6901 | - 6945 | 1308.50 | 1254.35 | 1249.20 | 1238.90 | 1228.60 | 1218.30 | 1208.05 | 1197.75 | 1187.45 | 1177.15 | 1166.85 |
| 6945 | - 6989 | 1319.15 | 1265.00 | 1259.85 | 1249.55 | 1239.25 | 1228.95 | 1218.70 | 1208.40 | 1198.10 | 1187.80 | 1177.50 |
| 6989 | - 7033 | 1329.80 | 1275.65 | 1270.50 | 1260.20 | 1249.90 | 1239.65 | 1229.35 | 1219.05 | 1208.75 | 1198.45 | 1188.15 |
| 7033 | - 7077 | 1340.45 | 1286.30 | 1281.15 | 1270.85 | 1260.60 | 1250.30 | 1240.00 | 1229.70 | 1219.40 | 1209.10 | 1198.85 |
| 7077 | - 7121 | 1351.10 | 1296.95 | 1291.80 | 1281.50 | 1271.25 | 1260.95 | 1250.65 | 1240.35 | 1230.05 | 1219.75 | 1209.50 |
| 7121 | - 7165 | 1361.75 | 1307.60 | 1302.45 | 1292.20 | 1281.90 | 1271.60 | 1261.30 | 1251.00 | 1240.70 | 1230.45 | 1220.15 |
| 7165 | - 7209 | 1372.40 | 1318.25 | 1313.10 | 1302.85 | 1292.55 | 1282.25 | 1271.95 | 1261.65 | 1251.35 | 1241.10 | 1230.80 |
| 7209 | - 7253 | 1383.05 | 1328.90 | 1323.80 | 1313.50 | 1303.20 | 1292.90 | 1282.60 | 1272.30 | 1262.05 | 1251.75 | 1241.45 |
| 7253 | - 7297 | 1393.70 | 1339.60 | 1334.45 | 1324.15 | 1313.85 | 1303.55 | 1293.25 | 1282.95 | 1272.70 | 1262.40 | 1252.10 |
| 7297 | - 7341 | 1404.40 | 1350.25 | 1345.10 | 1334.80 | 1324.50 | 1314.20 | 1303.90 | 1293.65 | 1283.35 | 1273.05 | 1262.75 |
| 7341 | - 7385 | 1415.05 | 1360.90 | 1355.75 | 1345.45 | 1335.15 | 1324.85 | 1314.55 | 1304.30 | 1294.00 | 1283.70 | 1273.40 |
| 7385 | - 7429 | 1425.70 | 1371.55 | 1366.40 | 1356.10 | 1345.80 | 1335.50 | 1325.25 | 1314.95 | 1304.65 | 1294.35 | 1284.05 |
| 7429 | - 7473 | 1436.35 | 1382.20 | 1377.05 | 1366.75 | 1356.45 | 1346.20 | 1335.90 | 1325.60 | 1315.30 | 1305.00 | 1294.70 |
| 7473 | - 7517 | 1447.00 | 1392.85 | 1387.70 | 1377.40 | 1367.10 | 1356.85 | 1346.55 | 1336.25 | 1325.95 | 1315.65 | 1305.35 |
| 7517 | - 7561 | 1457.65 | 1403.50 | 1398.35 | 1388.05 | 1377.80 | 1367.50 | 1357.20 | 1346.90 | 1336.60 | 1326.30 | 1316.05 |
| 7561 | - 7605 | 1468.30 | 1414.15 | 1409.00 | 1398.70 | 1388.45 | 1378.15 | 1367.85 | 1357.55 | 1347.25 | 1336.95 | 1326.70 |
| 7605 | - 7649 | 1478.95 | 1424.80 | 1419.65 | 1409.40 | 1399.10 | 1388.80 | 1378.50 | 1368.20 | 1357.90 | 1347.65 | 1337.35 |
| 7649 | - 7693 | 1489.60 | 1435.45 | 1430.30 | 1420.05 | 1409.75 | 1399.45 | 1389.15 | 1378.85 | 1368.55 | 1358.30 | 1348.00 |
| 7693 | - 7737 | 1500.25 | 1446.10 | 1441.00 | 1430.70 | 1420.40 | 1410.10 | 1399.80 | 1389.50 | 1379.25 | 1368.95 | 1358.65 |
| 7737 | - 7781 | 1510.90 | 1456.80 | 1451.65 | 1441.35 | 1431.05 | 1420.75 | 1410.45 | 1400.15 | 1389.90 | 1379.60 | 1369.30 |
| 7781 | - 7825 | 1521.60 | 1467.45 | 1462.30 | 1452.00 | 1441.70 | 1431.40 | 1421.10 | 1410.85 | 1400.55 | 1390.25 | 1379.95 |
| 7825 | - 7869 | 1532.25 | 1478.10 | 1472.95 | 1462.65 | 1452.35 | 1442.05 | 1431.80 | 1421.50 | 1411.20 | 1400.90 | 1390.60 |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|-------|-------|-------|---|---|---|---|---|---|----|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 1005 - 1005 | * | .00 | | | | | | | | | | |
| 1005 - 1013 | 108.70 | .40 | | | | | | | | | | |
| 1013 - 1021 | 109.60 | 1.30 | | | | | | | | | | |
| 1021 - 1029 | 110.55 | 2.25 | | | | | | | | | | |
| 1029 - 1037 | 111.50 | 3.20 | | | | | | | | | | |
| 1037 - 1045 | 112.40 | 4.10 | | | | | | | | | | |
| 1045 - 1053 | 113.35 | 5.05 | | | | | | | | | | |
| 1053 - 1061 | 114.30 | 6.00 | | | | | | | | | | |
| 1061 - 1069 | 115.20 | 6.95 | | | | | | | | | | |
| 1069 - 1077 | 116.15 | 7.85 | | | | | | | | | | |
| 1077 - 1085 | 117.10 | 8.80 | | | | | | | | | | |
| 1085 - 1093 | 118.00 | 9.75 | | | | | | | | | | |
| 1093 - 1101 | 118.95 | 10.65 | .35 | | | | | | | | | |
| 1101 - 1109 | 119.90 | 11.60 | 1.30 | | | | | | | | | |
| 1109 - 1117 | 120.80 | 12.55 | 2.25 | | | | | | | | | |
| 1117 - 1125 | 121.75 | 13.45 | 3.15 | | | | | | | | | |
| 1125 - 1133 | 122.70 | 14.40 | 4.10 | | | | | | | | | |
| 1133 - 1141 | 123.60 | 15.35 | 5.05 | | | | | | | | | |
| 1141 - 1149 | 124.55 | 16.25 | 5.95 | | | | | | | | | |
| 1149 - 1157 | 125.50 | 17.20 | 6.90 | | | | | | | | | |
| 1157 - 1165 | 126.40 | 18.15 | 7.85 | | | | | | | | | |
| 1165 - 1173 | 127.35 | 19.05 | 8.75 | | | | | | | | | |
| 1173 - 1181 | 128.30 | 20.00 | 9.70 | | | | | | | | | |
| 1181 - 1189 | 129.20 | 20.95 | 10.65 | | | | | | | | | |
| 1189 - 1197 | 130.15 | 21.85 | 11.55 | | | | | | | | | |
| 1197 - 1205 | 131.10 | 22.80 | 12.50 | | | | | | | | | |
| 1205 - 1213 | 132.00 | 23.75 | 13.45 | | | | | | | | | |
| 1213 - 1221 | 132.95 | 24.65 | 14.35 | | | | | | | | | |
| 1221 - 1229 | 133.90 | 25.60 | 15.30 | | | | | | | | | |
| 1229 - 1237 | 134.80 | 26.55 | 16.25 | | | | | | | | | |
| 1237 - 1245 | 135.75 | 27.45 | 17.15 | | | | | | | | | |
| 1245 - 1253 | 136.70 | 28.40 | 18.10 | | | | | | | | | |
| 1253 - 1261 | 137.60 | 29.35 | 19.05 | | | | | | | | | |
| 1261 - 1269 | 138.55 | 30.25 | 20.00 | | | | | | | | | |
| 1269 - 1277 | 139.50 | 31.20 | 20.90 | .35 | | | | | | | | |
| 1277 - 1285 | 140.40 | 32.15 | 21.85 | 1.25 | | | | | | | | |
| 1285 - 1293 | 141.35 | 33.05 | 22.80 | 2.20 | | | | | | | | |
| 1293 - 1301 | 142.30 | 34.00 | 23.70 | 3.15 | | | | | | | | |
| 1301 - 1309 | 143.25 | 34.95 | 24.65 | 4.05 | | | | | | | | |
| 1309 - 1317 | 144.15 | 35.85 | 25.60 | 5.00 | | | | | | | | |
| 1317 - 1325 | 145.10 | 36.80 | 26.50 | 5.95 | | | | | | | | |
| 1325 - 1333 | 146.05 | 37.75 | 27.45 | 6.85 | | | | | | | | |
| 1333 - 1341 | 146.95 | 38.65 | 28.40 | 7.80 | | | | | | | | |
| 1341 - 1349 | 147.90 | 39.60 | 29.30 | 8.75 | | | | | | | | |
| 1349 - 1357 | 148.85 | 40.55 | 30.25 | 9.65 | | | | | | | | |
| 1357 - 1365 | 149.75 | 41.45 | 31.20 | 10.60 | | | | | | | | |
| 1365 - 1373 | 150.70 | 42.40 | 32.10 | 11.55 | | | | | | | | |
| 1373 - 1381 | 151.65 | 43.35 | 33.05 | 12.45 | | | | | | | | |
| 1381 - 1389 | 152.55 | 44.25 | 34.00 | 13.40 | | | | | | | | |
| 1389 - 1397 | 153.50 | 45.20 | 34.90 | 14.35 | | | | | | | | |
| 1397 - 1405 | 154.45 | 46.15 | 35.85 | 15.25 | | | | | | | | |
| 1405 - 1413 | 155.35 | 47.05 | 36.80 | 16.20 | | | | | | | | |
| 1413 - 1421 | 156.30 | 48.00 | 37.70 | 17.15 | | | | | | | | |
| 1421 - 1429 | 157.25 | 48.95 | 38.65 | 18.05 | | | | | | | | |
| 1429 - 1437 | 158.15 | 49.90 | 39.60 | 19.00 | | | | | | | | |

*Le code de demande «0» est normalement utilisé seulement pour les non-résidents. Cependant, si la rémunération de votre employé non résidant est inférieure au montant minimum indiqué dans la colonne «Rémunération», vous ne pourrez peut-être pas utiliser ces tables. Reportez-vous alors au «Calcul des retenues d'impôt, étape par étape» dans la section «A» de cette publication.

*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.

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|-------|-------|-------|-------|-------|----|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 1437 - 1455 | 159.70 | 51.40 | 41.10 | 20.50 | | | | | | | | |
| 1455 - 1473 | 161.80 | 53.50 | 43.20 | 22.60 | 2.05 | | | | | | | |
| 1473 - 1491 | 163.90 | 55.60 | 45.30 | 24.70 | 4.15 | | | | | | | |
| 1491 - 1509 | 166.00 | 57.70 | 47.40 | 26.80 | 6.25 | | | | | | | |
| 1509 - 1527 | 168.10 | 59.80 | 49.50 | 28.90 | 8.35 | | | | | | | |
| 1527 - 1545 | 170.20 | 61.90 | 51.60 | 31.00 | 10.45 | | | | | | | |
| 1545 - 1563 | 172.30 | 64.00 | 53.70 | 33.10 | 12.55 | | | | | | | |
| 1563 - 1581 | 174.40 | 66.10 | 55.80 | 35.20 | 14.65 | | | | | | | |
| 1581 - 1599 | 176.50 | 68.20 | 57.90 | 37.35 | 16.75 | | | | | | | |
| 1599 - 1617 | 178.60 | 70.30 | 60.00 | 39.45 | 18.85 | | | | | | | |
| 1617 - 1635 | 180.70 | 72.40 | 62.10 | 41.55 | 20.95 | .35 | | | | | | |
| 1635 - 1653 | 182.80 | 74.50 | 64.20 | 43.65 | 23.05 | 2.45 | | | | | | |
| 1653 - 1671 | 184.90 | 76.60 | 66.30 | 45.75 | 25.15 | 4.55 | | | | | | |
| 1671 - 1689 | 187.00 | 78.70 | 68.40 | 47.85 | 27.25 | 6.65 | | | | | | |
| 1689 - 1707 | 189.10 | 80.80 | 70.50 | 49.95 | 29.35 | 8.75 | | | | | | |
| 1707 - 1725 | 191.20 | 82.90 | 72.60 | 52.05 | 31.45 | 10.85 | | | | | | |
| 1725 - 1743 | 193.30 | 85.00 | 74.70 | 54.15 | 33.55 | 12.95 | | | | | | |
| 1743 - 1761 | 195.40 | 87.10 | 76.80 | 56.25 | 35.65 | 15.05 | | | | | | |
| 1761 - 1779 | 197.50 | 89.20 | 78.90 | 58.35 | 37.75 | 17.15 | | | | | | |
| 1779 - 1797 | 199.60 | 91.30 | 81.00 | 60.45 | 39.85 | 19.25 | | | | | | |
| 1797 - 1815 | 201.70 | 93.40 | 83.10 | 62.55 | 41.95 | 21.35 | .80 | | | | | |
| 1815 - 1833 | 203.80 | 95.50 | 85.20 | 64.65 | 44.05 | 23.45 | 2.90 | | | | | |
| 1833 - 1851 | 205.90 | 97.60 | 87.30 | 66.75 | 46.15 | 25.55 | 5.00 | | | | | |
| 1851 - 1869 | 208.00 | 99.70 | 89.40 | 68.85 | 48.25 | 27.65 | 7.10 | | | | | |
| 1869 - 1887 | 210.10 | 101.80 | 91.50 | 70.95 | 50.35 | 29.80 | 9.20 | | | | | |
| 1887 - 1905 | 212.20 | 103.90 | 93.60 | 73.05 | 52.45 | 31.90 | 11.30 | | | | | |
| 1905 - 1923 | 214.30 | 106.00 | 95.70 | 75.15 | 54.55 | 34.00 | 13.40 | | | | | |
| 1923 - 1941 | 216.40 | 108.10 | 97.85 | 77.25 | 56.65 | 36.10 | 15.50 | | | | | |
| 1941 - 1959 | 218.50 | 110.20 | 99.95 | 79.35 | 58.75 | 38.20 | 17.60 | | | | | |
| 1959 - 1977 | 220.60 | 112.30 | 102.05 | 81.45 | 60.85 | 40.30 | 19.70 | | | | | |
| 1977 - 1995 | 222.70 | 114.40 | 104.15 | 83.55 | 62.95 | 42.40 | 21.80 | 1.20 | | | | |
| 1995 - 2013 | 224.80 | 116.50 | 106.25 | 85.65 | 65.05 | 44.50 | 23.90 | 3.30 | | | | |
| 2013 - 2031 | 226.90 | 118.60 | 108.35 | 87.75 | 67.15 | 46.60 | 26.00 | 5.40 | | | | |
| 2031 - 2049 | 229.00 | 120.70 | 110.45 | 89.85 | 69.25 | 48.70 | 28.10 | 7.50 | | | | |
| 2049 - 2067 | 231.10 | 122.80 | 112.55 | 91.95 | 71.35 | 50.80 | 30.20 | 9.60 | | | | |
| 2067 - 2085 | 233.20 | 124.90 | 114.65 | 94.05 | 73.45 | 52.90 | 32.30 | 11.70 | | | | |
| 2085 - 2103 | 235.30 | 127.00 | 116.75 | 96.15 | 75.55 | 55.00 | 34.40 | 13.80 | | | | |
| 2103 - 2121 | 237.40 | 129.15 | 118.85 | 98.25 | 77.65 | 57.10 | 36.50 | 15.90 | | | | |
| 2121 - 2139 | 239.50 | 131.25 | 120.95 | 100.35 | 79.75 | 59.20 | 38.60 | 18.00 | | | | |
| 2139 - 2157 | 241.60 | 133.35 | 123.05 | 102.45 | 81.85 | 61.30 | 40.70 | 20.10 | | | | |
| 2157 - 2175 | 243.70 | 135.45 | 125.15 | 104.55 | 83.95 | 63.40 | 42.80 | 22.20 | 1.65 | | | |
| 2175 - 2193 | 245.80 | 137.55 | 127.25 | 106.65 | 86.05 | 65.50 | 44.90 | 24.30 | 3.75 | | | |
| 2193 - 2211 | 247.90 | 139.65 | 129.35 | 108.75 | 88.15 | 67.60 | 47.00 | 26.45 | 5.85 | | | |
| 2211 - 2229 | 250.00 | 141.75 | 131.45 | 110.85 | 90.30 | 69.70 | 49.10 | 28.55 | 7.95 | | | |
| 2229 - 2247 | 252.10 | 143.85 | 133.55 | 112.95 | 92.40 | 71.80 | 51.20 | 30.65 | 10.05 | | | |
| 2247 - 2265 | 254.20 | 145.95 | 135.65 | 115.05 | 94.50 | 73.90 | 53.30 | 32.75 | 12.15 | | | |
| 2265 - 2283 | 256.30 | 148.05 | 137.75 | 117.15 | 96.60 | 76.00 | 55.40 | 34.85 | 14.25 | | | |
| 2283 - 2301 | 258.40 | 150.15 | 139.85 | 119.25 | 98.70 | 78.10 | 57.50 | 36.95 | 16.35 | | | |
| 2301 - 2319 | 260.55 | 152.25 | 141.95 | 121.35 | 100.80 | 80.20 | 59.60 | 39.05 | 18.45 | | | |
| 2319 - 2337 | 262.65 | 154.35 | 144.05 | 123.45 | 102.90 | 82.30 | 61.70 | 41.15 | 20.55 | | | |
| 2337 - 2355 | 264.75 | 156.45 | 146.15 | 125.55 | 105.00 | 84.40 | 63.80 | 43.25 | 22.65 | 2.05 | | |
| 2355 - 2373 | 266.85 | 158.55 | 148.25 | 127.65 | 107.10 | 86.50 | 65.90 | 45.35 | 24.75 | 4.15 | | |
| 2373 - 2391 | 268.95 | 160.65 | 150.35 | 129.75 | 109.20 | 88.60 | 68.00 | 47.45 | 26.85 | 6.25 | | |
| 2391 - 2409 | 271.05 | 162.75 | 152.45 | 131.85 | 111.30 | 90.70 | 70.10 | 49.55 | 28.95 | 8.35 | | |
| 2409 - 2427 | 273.15 | 164.85 | 154.55 | 133.95 | 113.40 | 92.80 | 72.20 | 51.65 | 31.05 | 10.45 | | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|----|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 2427 - 2461 | 276.15 | 167.90 | 157.60 | 137.00 | 116.40 | 95.85 | 75.25 | 54.65 | 34.10 | 13.50 | | |
| 2461 - 2495 | 280.15 | 171.85 | 161.55 | 140.95 | 120.40 | 99.80 | 79.20 | 58.65 | 38.05 | 17.45 | | |
| 2495 - 2529 | 284.10 | 175.80 | 165.50 | 144.95 | 124.35 | 103.75 | 83.20 | 62.60 | 42.00 | 21.45 | | .85 |
| 2529 - 2563 | 288.05 | 179.80 | 169.50 | 148.90 | 128.30 | 107.75 | 87.15 | 66.60 | 46.00 | 25.40 | | 4.85 |
| 2563 - 2597 | 292.05 | 183.75 | 173.45 | 152.85 | 132.30 | 111.70 | 91.15 | 70.55 | 49.95 | 29.40 | | 8.80 |
| 2597 - 2631 | 296.00 | 187.70 | 177.45 | 156.85 | 136.25 | 115.70 | 95.10 | 74.50 | 53.95 | 33.35 | | 12.75 |
| 2631 - 2665 | 299.95 | 191.70 | 181.40 | 160.80 | 140.25 | 119.65 | 99.05 | 78.50 | 57.90 | 37.30 | | 16.75 |
| 2665 - 2699 | 303.95 | 195.65 | 185.35 | 164.80 | 144.20 | 123.60 | 103.05 | 82.45 | 61.85 | 41.30 | | 20.70 |
| 2699 - 2733 | 307.90 | 199.60 | 189.35 | 168.75 | 148.15 | 127.60 | 107.00 | 86.40 | 65.85 | 45.25 | | 24.65 |
| 2733 - 2767 | 311.90 | 203.60 | 193.30 | 172.70 | 152.15 | 131.55 | 110.95 | 90.40 | 69.80 | 49.20 | | 28.65 |
| 2767 - 2801 | 315.85 | 207.55 | 197.25 | 176.70 | 156.10 | 135.50 | 114.95 | 94.35 | 73.75 | 53.20 | | 32.60 |
| 2801 - 2835 | 319.80 | 211.55 | 201.25 | 180.65 | 160.05 | 139.50 | 118.90 | 98.30 | 77.75 | 57.15 | | 36.55 |
| 2835 - 2869 | 323.80 | 215.50 | 205.20 | 184.60 | 164.05 | 143.45 | 122.85 | 102.30 | 81.70 | 61.10 | | 40.55 |
| 2869 - 2903 | 327.75 | 219.45 | 209.15 | 188.60 | 168.00 | 147.40 | 126.85 | 106.25 | 85.70 | 65.10 | | 44.50 |
| 2903 - 2937 | 331.70 | 223.45 | 213.15 | 192.55 | 172.00 | 151.40 | 130.80 | 110.25 | 89.65 | 69.05 | | 48.50 |
| 2937 - 2971 | 335.70 | 227.40 | 217.10 | 196.55 | 175.95 | 155.35 | 134.80 | 114.20 | 93.60 | 73.05 | | 52.45 |
| 2971 - 3005 | 339.65 | 231.35 | 221.10 | 200.50 | 179.90 | 159.35 | 138.75 | 118.15 | 97.60 | 77.00 | | 56.40 |
| 3005 - 3039 | 343.65 | 235.35 | 225.05 | 204.45 | 183.90 | 163.30 | 142.70 | 122.15 | 101.55 | 80.95 | | 60.40 |
| 3039 - 3073 | 347.60 | 239.30 | 229.00 | 208.45 | 187.85 | 167.25 | 146.70 | 126.10 | 105.50 | 84.95 | | 64.35 |
| 3073 - 3107 | 351.55 | 243.25 | 233.00 | 212.40 | 191.80 | 171.25 | 150.65 | 130.05 | 109.50 | 88.90 | | 68.30 |
| 3107 - 3141 | 355.55 | 247.25 | 236.95 | 216.35 | 195.80 | 175.20 | 154.60 | 134.05 | 113.45 | 92.85 | | 72.30 |
| 3141 - 3175 | 359.50 | 251.20 | 240.90 | 220.35 | 199.75 | 179.15 | 158.60 | 138.00 | 117.40 | 96.85 | | 76.25 |
| 3175 - 3209 | 363.45 | 255.20 | 244.90 | 224.30 | 203.70 | 183.15 | 162.55 | 141.95 | 121.40 | 100.80 | | 80.25 |
| 3209 - 3243 | 367.45 | 259.15 | 248.85 | 228.25 | 207.70 | 187.10 | 166.50 | 145.95 | 125.35 | 104.80 | | 84.20 |
| 3243 - 3277 | 371.40 | 263.10 | 252.80 | 232.25 | 211.65 | 191.10 | 170.50 | 149.90 | 129.35 | 108.75 | | 88.15 |
| 3277 - 3311 | 375.35 | 267.10 | 256.80 | 236.20 | 215.65 | 195.05 | 174.45 | 153.90 | 133.30 | 112.70 | | 92.15 |
| 3311 - 3345 | 379.35 | 271.05 | 260.75 | 240.20 | 219.60 | 199.00 | 178.45 | 157.85 | 137.25 | 116.70 | | 96.10 |
| 3345 - 3379 | 383.30 | 275.00 | 264.75 | 244.15 | 223.55 | 203.00 | 182.40 | 161.80 | 141.25 | 120.65 | | 100.05 |
| 3379 - 3413 | 387.30 | 279.00 | 268.70 | 248.10 | 227.55 | 206.95 | 186.35 | 165.80 | 145.20 | 124.60 | | 104.05 |
| 3413 - 3447 | 391.25 | 282.95 | 272.65 | 252.10 | 231.50 | 210.90 | 190.35 | 169.75 | 149.15 | 128.60 | | 108.00 |
| 3447 - 3481 | 397.00 | 288.70 | 278.45 | 257.85 | 237.25 | 216.70 | 196.10 | 175.50 | 154.95 | 134.35 | | 113.75 |
| 3481 - 3515 | 402.95 | 294.65 | 284.40 | 263.80 | 243.20 | 222.65 | 202.05 | 181.45 | 160.90 | 140.30 | | 119.70 |
| 3515 - 3549 | 408.95 | 300.65 | 290.35 | 269.75 | 249.20 | 228.60 | 208.00 | 187.45 | 166.85 | 146.25 | | 125.70 |
| 3549 - 3583 | 414.95 | 306.65 | 296.35 | 275.80 | 255.20 | 234.60 | 214.05 | 193.45 | 172.85 | 152.30 | | 131.70 |
| 3583 - 3617 | 420.95 | 312.65 | 302.40 | 281.80 | 261.20 | 240.65 | 220.05 | 199.45 | 178.90 | 158.30 | | 137.70 |
| 3617 - 3651 | 426.95 | 318.70 | 308.40 | 287.80 | 267.25 | 246.65 | 226.05 | 205.50 | 184.90 | 164.30 | | 143.75 |
| 3651 - 3685 | 433.00 | 324.70 | 314.40 | 293.80 | 273.25 | 252.65 | 232.10 | 211.50 | 190.90 | 170.35 | | 149.75 |
| 3685 - 3719 | 439.00 | 330.70 | 320.40 | 299.85 | 279.25 | 258.65 | 238.10 | 217.50 | 196.95 | 176.35 | | 155.75 |
| 3719 - 3753 | 445.00 | 336.75 | 326.45 | 305.85 | 285.25 | 264.70 | 244.10 | 223.50 | 202.95 | 182.35 | | 161.75 |
| 3753 - 3787 | 451.05 | 342.75 | 332.45 | 311.85 | 291.30 | 270.70 | 250.10 | 229.55 | 208.95 | 188.35 | | 167.80 |
| 3787 - 3821 | 457.05 | 348.75 | 338.45 | 317.90 | 297.30 | 276.70 | 256.15 | 235.55 | 214.95 | 194.40 | | 173.80 |
| 3821 - 3855 | 463.05 | 354.75 | 344.50 | 323.90 | 303.30 | 282.75 | 262.15 | 241.55 | 221.00 | 200.40 | | 179.80 |
| 3855 - 3889 | 469.15 | 360.85 | 350.60 | 330.00 | 309.40 | 288.85 | 268.25 | 247.65 | 227.10 | 206.50 | | 185.90 |
| 3889 - 3923 | 475.40 | 367.10 | 356.80 | 336.20 | 315.65 | 295.05 | 274.45 | 253.90 | 233.30 | 212.70 | | 192.15 |
| 3923 - 3957 | 481.60 | 373.30 | 363.05 | 342.45 | 321.85 | 301.30 | 280.70 | 260.10 | 239.55 | 218.95 | | 198.35 |
| 3957 - 3991 | 487.85 | 379.55 | 369.25 | 348.65 | 328.10 | 307.50 | 286.90 | 266.35 | 245.75 | 225.15 | | 204.60 |
| 3991 - 4025 | 494.05 | 385.75 | 375.50 | 354.90 | 334.30 | 313.75 | 293.15 | 272.55 | 252.00 | 231.40 | | 210.80 |
| 4025 - 4059 | 500.30 | 392.00 | 381.70 | 361.10 | 340.55 | 319.95 | 299.35 | 278.80 | 258.20 | 237.65 | | 217.05 |
| 4059 - 4093 | 506.50 | 398.20 | 387.95 | 367.35 | 346.75 | 326.20 | 305.60 | 285.00 | 264.45 | 243.85 | | 223.25 |
| 4093 - 4127 | 512.75 | 404.45 | 394.15 | 373.55 | 353.00 | 332.40 | 311.80 | 291.25 | 270.65 | 250.10 | | 229.50 |
| 4127 - 4161 | 518.95 | 410.65 | 400.40 | 379.80 | 359.20 | 338.65 | 318.05 | 297.45 | 276.90 | 256.30 | | 235.70 |
| 4161 - 4195 | 525.20 | 416.90 | 406.60 | 386.00 | 365.45 | 344.85 | 324.25 | 303.70 | 283.10 | 262.55 | | 241.95 |
| 4195 - 4229 | 531.40 | 423.10 | 412.85 | 392.25 | 371.65 | 351.10 | 330.50 | 309.90 | 289.35 | 268.75 | | 248.15 |
| 4229 - 4263 | 537.65 | 429.35 | 419.05 | 398.45 | 377.90 | 357.30 | 336.70 | 316.15 | 295.55 | 275.00 | | 254.40 |
| 4263 - 4297 | 543.85 | 435.55 | 425.30 | 404.70 | 384.10 | 363.55 | 342.95 | 322.35 | 301.80 | 281.20 | | 260.60 |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | |
|-------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | |
| 4297 - 4349 | 551.75 | 443.45 | 433.15 | 412.55 | 392.00 | 371.40 | 350.80 | 330.25 | 309.65 | 289.05 | 268.50 |
| 4349 - 4401 | 561.25 | 452.95 | 442.65 | 422.10 | 401.50 | 380.95 | 360.35 | 339.75 | 319.20 | 298.60 | 278.00 |
| 4401 - 4453 | 570.80 | 462.50 | 452.20 | 431.60 | 411.05 | 390.45 | 369.85 | 349.30 | 328.70 | 308.10 | 287.55 |
| 4453 - 4505 | 580.30 | 472.00 | 461.70 | 441.15 | 420.55 | 399.95 | 379.40 | 358.80 | 338.20 | 317.65 | 297.05 |
| 4505 - 4557 | 589.80 | 481.55 | 471.25 | 450.65 | 430.05 | 409.50 | 388.90 | 368.30 | 347.75 | 327.15 | 306.60 |
| 4557 - 4609 | 599.35 | 491.05 | 480.75 | 460.20 | 439.60 | 419.00 | 398.45 | 377.85 | 357.25 | 336.70 | 316.10 |
| 4609 - 4661 | 608.85 | 500.55 | 490.30 | 469.70 | 449.10 | 428.55 | 407.95 | 387.35 | 366.80 | 346.20 | 325.60 |
| 4661 - 4713 | 618.40 | 510.10 | 499.80 | 479.20 | 458.65 | 438.05 | 417.45 | 396.90 | 376.30 | 355.70 | 335.15 |
| 4713 - 4765 | 627.90 | 519.60 | 509.30 | 488.75 | 468.15 | 447.55 | 427.00 | 406.40 | 385.80 | 365.25 | 344.65 |
| 4765 - 4817 | 637.40 | 529.15 | 518.85 | 498.25 | 477.70 | 457.10 | 436.50 | 415.95 | 395.35 | 374.75 | 354.20 |
| 4817 - 4869 | 646.95 | 538.65 | 528.35 | 507.80 | 487.20 | 466.60 | 446.05 | 425.45 | 404.85 | 384.30 | 363.70 |
| 4869 - 4921 | 656.45 | 548.15 | 537.90 | 517.30 | 496.70 | 476.15 | 455.55 | 434.95 | 414.40 | 393.80 | 373.20 |
| 4921 - 4973 | 666.00 | 557.70 | 547.40 | 526.80 | 506.25 | 485.65 | 465.05 | 444.50 | 423.90 | 403.30 | 382.75 |
| 4973 - 5025 | 675.50 | 567.20 | 556.95 | 536.35 | 515.75 | 495.20 | 474.60 | 454.00 | 433.45 | 412.85 | 392.25 |
| 5025 - 5077 | 685.05 | 576.75 | 566.45 | 545.85 | 525.30 | 504.70 | 484.10 | 463.55 | 442.95 | 422.35 | 401.80 |
| 5077 - 5129 | 694.55 | 586.25 | 575.95 | 555.40 | 534.80 | 514.20 | 493.65 | 473.05 | 452.45 | 431.90 | 411.30 |
| 5129 - 5181 | 704.05 | 595.80 | 585.50 | 564.90 | 544.30 | 523.75 | 503.15 | 482.55 | 462.00 | 441.40 | 420.85 |
| 5181 - 5233 | 713.60 | 605.30 | 595.05 | 574.45 | 553.85 | 533.30 | 512.70 | 492.10 | 471.55 | 450.95 | 430.35 |
| 5233 - 5285 | 723.15 | 614.90 | 604.60 | 584.00 | 563.40 | 542.85 | 522.25 | 501.65 | 481.10 | 460.50 | 439.90 |
| 5285 - 5337 | 732.70 | 624.45 | 614.15 | 593.55 | 572.95 | 552.40 | 531.80 | 511.20 | 490.65 | 470.05 | 449.50 |
| 5337 - 5389 | 742.25 | 634.00 | 623.70 | 603.10 | 582.50 | 561.95 | 541.35 | 520.80 | 500.20 | 479.60 | 459.05 |
| 5389 - 5441 | 751.80 | 643.55 | 633.25 | 612.65 | 592.10 | 571.50 | 550.90 | 530.35 | 509.75 | 489.15 | 468.60 |
| 5441 - 5493 | 761.40 | 653.10 | 642.80 | 622.20 | 601.65 | 581.05 | 560.45 | 539.90 | 519.30 | 498.70 | 478.15 |
| 5493 - 5545 | 770.95 | 662.65 | 652.35 | 631.75 | 611.20 | 590.60 | 570.00 | 549.45 | 528.85 | 508.25 | 487.70 |
| 5545 - 5597 | 780.50 | 672.20 | 661.90 | 641.30 | 620.75 | 600.15 | 579.55 | 559.00 | 538.40 | 517.80 | 497.25 |
| 5597 - 5649 | 790.05 | 681.75 | 671.45 | 650.85 | 630.30 | 609.70 | 589.10 | 568.55 | 547.95 | 527.35 | 506.80 |
| 5649 - 5701 | 799.60 | 691.30 | 681.00 | 660.40 | 639.85 | 619.25 | 598.65 | 578.10 | 557.50 | 536.95 | 516.35 |
| 5701 - 5753 | 809.15 | 700.85 | 690.55 | 669.95 | 649.40 | 628.80 | 608.25 | 587.65 | 567.05 | 546.50 | 525.90 |
| 5753 - 5805 | 818.70 | 710.40 | 700.10 | 679.55 | 658.95 | 638.35 | 617.80 | 597.20 | 576.60 | 556.05 | 535.45 |
| 5805 - 5857 | 828.25 | 719.95 | 709.65 | 689.10 | 668.50 | 647.90 | 627.35 | 606.75 | 586.15 | 565.60 | 545.00 |
| 5857 - 5909 | 837.80 | 729.50 | 719.20 | 698.65 | 678.05 | 657.45 | 636.90 | 616.30 | 595.70 | 575.15 | 554.55 |
| 5909 - 5961 | 847.35 | 739.05 | 728.75 | 708.20 | 687.60 | 667.00 | 646.45 | 625.85 | 605.25 | 584.70 | 564.10 |
| 5961 - 6013 | 856.90 | 748.60 | 738.30 | 717.75 | 697.15 | 676.55 | 656.00 | 635.40 | 614.80 | 594.25 | 573.65 |
| 6013 - 6065 | 866.45 | 758.15 | 747.85 | 727.30 | 706.70 | 686.10 | 665.55 | 644.95 | 624.40 | 603.80 | 583.20 |
| 6065 - 6117 | 876.00 | 767.70 | 757.40 | 736.85 | 716.25 | 695.70 | 675.10 | 654.50 | 633.95 | 613.35 | 592.75 |
| 6117 - 6169 | 885.55 | 777.25 | 767.00 | 746.40 | 725.80 | 705.25 | 684.65 | 664.05 | 643.50 | 622.90 | 602.30 |
| 6169 - 6221 | 895.10 | 786.80 | 776.55 | 755.95 | 735.35 | 714.80 | 694.20 | 673.60 | 653.05 | 632.45 | 611.85 |
| 6221 - 6273 | 904.65 | 796.35 | 786.10 | 765.50 | 744.90 | 724.35 | 703.75 | 683.15 | 662.60 | 642.00 | 621.40 |
| 6273 - 6325 | 914.20 | 805.95 | 795.65 | 775.05 | 754.45 | 733.90 | 713.30 | 692.70 | 672.15 | 651.55 | 630.95 |
| 6325 - 6377 | 923.75 | 815.50 | 805.20 | 784.60 | 764.00 | 743.45 | 722.85 | 702.25 | 681.70 | 661.10 | 640.50 |
| 6377 - 6429 | 933.30 | 825.05 | 814.75 | 794.15 | 773.55 | 753.00 | 732.40 | 711.80 | 691.25 | 670.65 | 650.10 |
| 6429 - 6481 | 942.85 | 834.60 | 824.30 | 803.70 | 783.15 | 762.55 | 741.95 | 721.40 | 700.80 | 680.20 | 659.65 |
| 6481 - 6533 | 952.40 | 844.15 | 833.85 | 813.25 | 792.70 | 772.10 | 751.50 | 730.95 | 710.35 | 689.75 | 669.20 |
| 6533 - 6585 | 962.00 | 853.70 | 843.40 | 822.80 | 802.25 | 781.65 | 761.05 | 740.50 | 719.90 | 699.30 | 678.75 |
| 6585 - 6637 | 971.55 | 863.25 | 852.95 | 832.35 | 811.80 | 791.20 | 770.60 | 750.05 | 729.45 | 708.85 | 688.30 |
| 6637 - 6689 | 981.10 | 872.80 | 862.50 | 841.90 | 821.35 | 800.75 | 780.15 | 759.60 | 739.00 | 718.40 | 697.85 |
| 6689 - 6741 | 990.65 | 882.35 | 872.05 | 851.45 | 830.90 | 810.30 | 789.70 | 769.15 | 748.55 | 727.95 | 707.40 |
| 6741 - 6793 | 1000.20 | 891.90 | 881.60 | 861.00 | 840.45 | 819.85 | 799.25 | 778.70 | 758.10 | 737.55 | 716.95 |
| 6793 - 6845 | 1009.75 | 901.45 | 891.15 | 870.55 | 850.00 | 829.40 | 808.85 | 788.25 | 767.65 | 747.10 | 726.50 |
| 6845 - 6897 | 1019.45 | 911.15 | 900.85 | 880.25 | 859.70 | 839.10 | 818.50 | 797.95 | 777.35 | 756.80 | 736.20 |
| 6897 - 6949 | 1030.70 | 922.45 | 912.15 | 891.55 | 871.00 | 850.40 | 829.80 | 809.25 | 788.65 | 768.05 | 747.50 |
| 6949 - 7001 | 1042.00 | 933.70 | 923.45 | 902.85 | 882.25 | 861.70 | 841.10 | 820.50 | 799.95 | 779.35 | 758.75 |
| 7001 - 7053 | 1053.30 | 945.00 | 934.70 | 914.15 | 893.55 | 872.95 | 852.40 | 831.80 | 811.25 | 790.65 | 770.05 |
| 7053 - 7105 | 1064.60 | 956.30 | 946.00 | 925.45 | 904.85 | 884.25 | 863.70 | 843.10 | 822.50 | 801.95 | 781.35 |
| 7105 - 7157 | 1075.90 | 967.60 | 957.30 | 936.70 | 916.15 | 895.55 | 874.95 | 854.40 | 833.80 | 813.20 | 792.65 |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 7157 - 7227 | 1089.10 | 980.85 | 970.55 | 949.95 | 929.40 | 908.80 | 888.20 | 867.65 | 847.05 | 826.45 | 805.90 | |
| 7227 - 7297 | 1104.30 | 996.05 | 985.75 | 965.15 | 944.60 | 924.00 | 903.40 | 882.85 | 862.25 | 841.65 | 821.10 | |
| 7297 - 7367 | 1119.50 | 1011.25 | 1000.95 | 980.35 | 959.75 | 939.20 | 918.60 | 898.00 | 877.45 | 856.85 | 836.30 | |
| 7367 - 7437 | 1134.70 | 1026.45 | 1016.15 | 995.55 | 974.95 | 954.40 | 933.80 | 913.20 | 892.65 | 872.05 | 851.45 | |
| 7437 - 7507 | 1149.90 | 1041.60 | 1031.35 | 1010.75 | 990.15 | 969.60 | 949.00 | 928.40 | 907.85 | 887.25 | 866.65 | |
| 7507 - 7577 | 1165.10 | 1056.80 | 1046.55 | 1025.95 | 1005.35 | 984.80 | 964.20 | 943.60 | 923.05 | 902.45 | 881.85 | |
| 7577 - 7647 | 1180.30 | 1072.00 | 1061.75 | 1041.15 | 1020.55 | 1000.00 | 979.40 | 958.80 | 938.25 | 917.65 | 897.05 | |
| 7647 - 7717 | 1195.50 | 1087.20 | 1076.90 | 1056.35 | 1035.75 | 1015.15 | 994.60 | 974.00 | 953.45 | 932.85 | 912.25 | |
| 7717 - 7787 | 1210.70 | 1102.40 | 1092.10 | 1071.55 | 1050.95 | 1030.35 | 1009.80 | 989.20 | 968.60 | 948.05 | 927.45 | |
| 7787 - 7857 | 1225.90 | 1117.60 | 1107.30 | 1086.75 | 1066.15 | 1045.55 | 1025.00 | 1004.40 | 983.80 | 963.25 | 942.65 | |
| 7857 - 7927 | 1241.10 | 1132.80 | 1122.50 | 1101.95 | 1081.35 | 1060.75 | 1040.20 | 1019.60 | 999.00 | 978.45 | 957.85 | |
| 7927 - 7997 | 1256.30 | 1148.00 | 1137.70 | 1117.15 | 1096.55 | 1075.95 | 1055.40 | 1034.80 | 1014.20 | 993.65 | 973.05 | |
| 7997 - 8067 | 1271.50 | 1163.20 | 1152.90 | 1132.35 | 1111.75 | 1091.15 | 1070.60 | 1050.00 | 1029.40 | 1008.85 | 988.25 | |
| 8067 - 8137 | 1286.70 | 1178.40 | 1168.10 | 1147.50 | 1126.95 | 1106.35 | 1085.75 | 1065.20 | 1044.60 | 1024.05 | 1003.45 | |
| 8137 - 8207 | 1301.90 | 1193.60 | 1183.30 | 1162.70 | 1142.15 | 1121.55 | 1100.95 | 1080.40 | 1059.80 | 1039.20 | 1018.65 | |
| 8207 - 8277 | 1317.10 | 1208.80 | 1198.50 | 1177.90 | 1157.35 | 1136.75 | 1116.15 | 1095.60 | 1075.00 | 1054.40 | 1033.85 | |
| 8277 - 8347 | 1332.30 | 1224.00 | 1213.70 | 1193.10 | 1172.55 | 1151.95 | 1131.35 | 1110.80 | 1090.20 | 1069.60 | 1049.05 | |
| 8347 - 8417 | 1347.45 | 1239.20 | 1228.90 | 1208.30 | 1187.75 | 1167.15 | 1146.55 | 1126.00 | 1105.40 | 1084.80 | 1064.25 | |
| 8417 - 8487 | 1362.65 | 1254.40 | 1244.10 | 1223.50 | 1202.90 | 1182.35 | 1161.75 | 1141.20 | 1120.60 | 1100.00 | 1079.45 | |
| 8487 - 8557 | 1377.85 | 1269.60 | 1259.30 | 1238.70 | 1218.10 | 1197.55 | 1176.95 | 1156.35 | 1135.80 | 1115.20 | 1094.60 | |
| 8557 - 8627 | 1393.05 | 1284.80 | 1274.50 | 1253.90 | 1233.30 | 1212.75 | 1192.15 | 1171.55 | 1151.00 | 1130.40 | 1109.80 | |
| 8627 - 8697 | 1408.25 | 1299.95 | 1289.70 | 1269.10 | 1248.50 | 1227.95 | 1207.35 | 1186.75 | 1166.20 | 1145.60 | 1125.00 | |
| 8697 - 8767 | 1423.45 | 1315.15 | 1304.90 | 1284.30 | 1263.70 | 1243.15 | 1222.55 | 1201.95 | 1181.40 | 1160.80 | 1140.20 | |
| 8767 - 8837 | 1438.65 | 1330.35 | 1320.05 | 1299.50 | 1278.90 | 1258.35 | 1237.75 | 1217.15 | 1196.60 | 1176.00 | 1155.40 | |
| 8837 - 8907 | 1453.85 | 1345.55 | 1335.25 | 1314.70 | 1294.10 | 1273.50 | 1252.95 | 1232.35 | 1211.80 | 1191.20 | 1170.60 | |
| 8907 - 8977 | 1469.05 | 1360.75 | 1350.45 | 1329.90 | 1309.30 | 1288.70 | 1268.15 | 1247.55 | 1226.95 | 1206.40 | 1185.80 | |
| 8977 - 9047 | 1484.25 | 1375.95 | 1365.65 | 1345.10 | 1324.50 | 1303.90 | 1283.35 | 1262.75 | 1242.15 | 1221.60 | 1201.00 | |
| 9047 - 9117 | 1499.45 | 1391.15 | 1380.85 | 1360.30 | 1339.70 | 1319.10 | 1298.55 | 1277.95 | 1257.35 | 1236.80 | 1216.20 | |
| 9117 - 9187 | 1514.65 | 1406.35 | 1396.05 | 1375.50 | 1354.90 | 1334.30 | 1313.75 | 1293.15 | 1272.55 | 1252.00 | 1231.40 | |
| 9187 - 9257 | 1529.85 | 1421.55 | 1411.25 | 1390.65 | 1370.10 | 1349.50 | 1328.95 | 1308.35 | 1287.75 | 1267.20 | 1246.60 | |
| 9257 - 9327 | 1545.05 | 1436.75 | 1426.45 | 1405.85 | 1385.30 | 1364.70 | 1344.10 | 1323.55 | 1302.95 | 1282.35 | 1261.80 | |
| 9327 - 9397 | 1560.25 | 1451.95 | 1441.65 | 1421.05 | 1400.50 | 1379.90 | 1359.30 | 1338.75 | 1318.15 | 1297.55 | 1277.00 | |
| 9397 - 9467 | 1575.45 | 1467.15 | 1456.85 | 1436.25 | 1415.70 | 1395.10 | 1374.50 | 1353.95 | 1333.35 | 1312.75 | 1292.20 | |
| 9467 - 9537 | 1590.65 | 1482.35 | 1472.05 | 1451.45 | 1430.90 | 1410.30 | 1389.70 | 1369.15 | 1348.55 | 1327.95 | 1307.40 | |
| 9537 - 9607 | 1605.80 | 1497.55 | 1487.25 | 1466.65 | 1446.10 | 1425.50 | 1404.90 | 1384.35 | 1363.75 | 1343.15 | 1322.60 | |
| 9607 - 9677 | 1621.00 | 1512.75 | 1502.45 | 1481.85 | 1461.25 | 1440.70 | 1420.10 | 1399.55 | 1378.95 | 1358.35 | 1337.80 | |
| 9677 - 9747 | 1636.20 | 1527.95 | 1517.65 | 1497.05 | 1476.45 | 1455.90 | 1435.30 | 1414.70 | 1394.15 | 1373.55 | 1352.95 | |
| 9747 - 9817 | 1651.40 | 1543.10 | 1532.85 | 1512.25 | 1491.65 | 1471.10 | 1450.50 | 1429.90 | 1409.35 | 1388.75 | 1368.15 | |
| 9817 - 9887 | 1666.60 | 1558.30 | 1548.05 | 1527.45 | 1506.85 | 1486.30 | 1465.70 | 1445.10 | 1424.55 | 1403.95 | 1383.35 | |
| 9887 - 9957 | 1681.80 | 1573.50 | 1563.25 | 1542.65 | 1522.05 | 1501.50 | 1480.90 | 1460.30 | 1439.75 | 1419.15 | 1398.55 | |
| 9957 - 10027 | 1697.00 | 1588.70 | 1578.40 | 1557.85 | 1537.25 | 1516.70 | 1496.10 | 1475.50 | 1454.95 | 1434.35 | 1413.75 | |
| 10027 - 10097 | 1712.20 | 1603.90 | 1593.60 | 1573.05 | 1552.45 | 1531.85 | 1511.30 | 1490.70 | 1470.10 | 1449.55 | 1428.95 | |
| 10097 - 10167 | 1727.40 | 1619.10 | 1608.80 | 1588.25 | 1567.65 | 1547.05 | 1526.50 | 1505.90 | 1485.30 | 1464.75 | 1444.15 | |
| 10167 - 10237 | 1742.60 | 1634.30 | 1624.00 | 1603.45 | 1582.85 | 1562.25 | 1541.70 | 1521.10 | 1500.50 | 1479.95 | 1459.35 | |
| 10237 - 10307 | 1757.80 | 1649.50 | 1639.20 | 1618.65 | 1598.05 | 1577.45 | 1556.90 | 1536.30 | 1515.70 | 1495.15 | 1474.55 | |
| 10307 - 10377 | 1773.00 | 1664.70 | 1654.40 | 1633.85 | 1613.25 | 1592.65 | 1572.10 | 1551.50 | 1530.90 | 1510.35 | 1489.75 | |
| 10377 - 10447 | 1788.20 | 1679.90 | 1669.60 | 1649.00 | 1628.45 | 1607.85 | 1587.25 | 1566.70 | 1546.10 | 1525.55 | 1504.95 | |
| 10447 - 10517 | 1803.40 | 1695.10 | 1684.80 | 1664.20 | 1643.65 | 1623.05 | 1602.45 | 1581.90 | 1561.30 | 1540.70 | 1520.15 | |
| 10517 - 10587 | 1819.35 | 1711.05 | 1700.75 | 1680.15 | 1659.60 | 1639.00 | 1618.40 | 1597.85 | 1577.25 | 1556.65 | 1536.10 | |
| 10587 - 10657 | 1836.30 | 1728.00 | 1717.70 | 1697.10 | 1676.55 | 1655.95 | 1635.35 | 1614.80 | 1594.20 | 1573.60 | 1553.05 | |
| 10657 - 10727 | 1853.25 | 1744.95 | 1734.65 | 1714.05 | 1693.50 | 1672.90 | 1652.30 | 1631.75 | 1611.15 | 1590.55 | 1570.00 | |
| 10727 - 10797 | 1870.20 | 1761.90 | 1751.60 | 1731.00 | 1710.45 | 1689.85 | 1669.25 | 1648.70 | 1628.10 | 1607.50 | 1586.95 | |
| 10797 - 10867 | 1887.15 | 1778.85 | 1768.55 | 1747.95 | 1727.40 | 1706.80 | 1686.20 | 1665.65 | 1645.05 | 1624.45 | 1603.90 | |
| 10867 - 10937 | 1904.10 | 1795.80 | 1785.50 | 1764.90 | 1744.35 | 1723.75 | 1703.15 | 1682.60 | 1662.00 | 1641.40 | 1620.85 | |
| 10937 - 11007 | 1921.05 | 1812.75 | 1802.45 | 1781.85 | 1761.30 | 1740.70 | 1720.10 | 1699.55 | 1678.95 | 1658.35 | 1637.80 | |

| Rémunération Pay | Codes de demande fédéraux/Federal claim codes | | | | | | | | | | | |
|-------------------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| De Moins de From Less than | Retenez sur chaque paie Deduct from each pay | | | | | | | | | | | |
| 11007 - 11093 | 1939.90 | 1831.65 | 1821.35 | 1800.75 | 1780.15 | 1759.60 | 1739.00 | 1718.40 | 1697.85 | 1677.25 | 1656.65 | |
| 11093 - 11179 | 1960.75 | 1852.45 | 1842.15 | 1821.60 | 1801.00 | 1780.40 | 1759.85 | 1739.25 | 1718.65 | 1698.10 | 1677.50 | |
| 11179 - 11265 | 1981.55 | 1873.30 | 1863.00 | 1842.40 | 1821.80 | 1801.25 | 1780.65 | 1760.05 | 1739.50 | 1718.90 | 1698.30 | |
| 11265 - 11351 | 2002.40 | 1894.10 | 1883.80 | 1863.25 | 1842.65 | 1822.05 | 1801.50 | 1780.90 | 1760.30 | 1739.75 | 1719.15 | |
| 11351 - 11437 | 2023.20 | 1914.95 | 1904.65 | 1884.05 | 1863.45 | 1842.90 | 1822.30 | 1801.70 | 1781.15 | 1760.55 | 1739.95 | |
| 11437 - 11523 | 2044.05 | 1935.75 | 1925.45 | 1904.90 | 1884.30 | 1863.70 | 1843.15 | 1822.55 | 1801.95 | 1781.40 | 1760.80 | |
| 11523 - 11609 | 2064.85 | 1956.60 | 1946.30 | 1925.70 | 1905.10 | 1884.55 | 1863.95 | 1843.35 | 1822.80 | 1802.20 | 1781.60 | |
| 11609 - 11695 | 2085.70 | 1977.40 | 1967.10 | 1946.55 | 1925.95 | 1905.35 | 1884.80 | 1864.20 | 1843.60 | 1823.05 | 1802.45 | |
| 11695 - 11781 | 2106.50 | 1998.25 | 1987.95 | 1967.35 | 1946.75 | 1926.20 | 1905.60 | 1885.00 | 1864.45 | 1843.85 | 1823.25 | |
| 11781 - 11867 | 2127.35 | 2019.05 | 2008.75 | 1988.20 | 1967.60 | 1947.00 | 1926.45 | 1905.85 | 1885.25 | 1864.70 | 1844.10 | |
| 11867 - 11953 | 2148.15 | 2039.90 | 2029.60 | 2009.00 | 1988.40 | 1967.85 | 1947.25 | 1926.65 | 1906.10 | 1885.50 | 1864.90 | |
| 11953 - 12039 | 2169.00 | 2060.70 | 2050.40 | 2029.85 | 2009.25 | 1988.65 | 1968.10 | 1947.50 | 1926.90 | 1906.35 | 1885.75 | |
| 12039 - 12125 | 2189.80 | 2081.55 | 2071.25 | 2050.65 | 2030.05 | 2009.50 | 1988.90 | 1968.30 | 1947.75 | 1927.15 | 1906.55 | |
| 12125 - 12211 | 2210.65 | 2102.35 | 2092.05 | 2071.50 | 2050.90 | 2030.30 | 2009.75 | 1989.15 | 1968.55 | 1948.00 | 1927.40 | |
| 12211 - 12297 | 2231.45 | 2123.20 | 2112.90 | 2092.30 | 2071.70 | 2051.15 | 2030.55 | 2009.95 | 1989.40 | 1968.80 | 1948.20 | |
| 12297 - 12383 | 2252.30 | 2144.00 | 2133.70 | 2113.15 | 2092.55 | 2071.95 | 2051.40 | 2030.80 | 2010.20 | 1989.65 | 1969.05 | |
| 12383 - 12469 | 2273.10 | 2164.85 | 2154.55 | 2133.95 | 2113.35 | 2092.80 | 2072.20 | 2051.60 | 2031.05 | 2010.45 | 1989.85 | |
| 12469 - 12555 | 2293.95 | 2185.65 | 2175.35 | 2154.80 | 2134.20 | 2113.60 | 2093.05 | 2072.45 | 2051.85 | 2031.30 | 2010.70 | |
| 12555 - 12641 | 2314.75 | 2206.50 | 2196.20 | 2175.60 | 2155.00 | 2134.45 | 2113.85 | 2093.25 | 2072.70 | 2052.10 | 2031.50 | |
| 12641 - 12727 | 2335.60 | 2227.30 | 2217.00 | 2196.45 | 2175.85 | 2155.25 | 2134.70 | 2114.10 | 2093.50 | 2072.95 | 2052.35 | |
| 12727 - 12813 | 2356.40 | 2248.15 | 2237.85 | 2217.25 | 2196.65 | 2176.10 | 2155.50 | 2134.90 | 2114.35 | 2093.75 | 2073.15 | |
| 12813 - 12899 | 2377.25 | 2268.95 | 2258.65 | 2238.10 | 2217.50 | 2196.90 | 2176.35 | 2155.75 | 2135.15 | 2114.60 | 2094.00 | |
| 12899 - 12985 | 2398.05 | 2289.80 | 2279.50 | 2258.90 | 2238.30 | 2217.75 | 2197.15 | 2176.55 | 2156.00 | 2135.40 | 2114.80 | |
| 12985 - 13071 | 2418.90 | 2310.60 | 2300.30 | 2279.75 | 2259.15 | 2238.55 | 2218.00 | 2197.40 | 2176.80 | 2156.25 | 2135.65 | |
| 13071 - 13157 | 2439.70 | 2331.45 | 2321.15 | 2300.55 | 2279.95 | 2259.40 | 2238.80 | 2218.20 | 2197.65 | 2177.05 | 2156.45 | |
| 13157 - 13243 | 2460.55 | 2352.25 | 2341.95 | 2321.40 | 2300.80 | 2280.20 | 2259.65 | 2239.05 | 2218.45 | 2197.90 | 2177.30 | |
| 13243 - 13329 | 2481.35 | 2373.10 | 2362.80 | 2342.20 | 2321.60 | 2301.05 | 2280.45 | 2259.85 | 2239.30 | 2218.70 | 2198.10 | |
| 13329 - 13415 | 2502.20 | 2393.90 | 2383.60 | 2363.05 | 2342.45 | 2321.85 | 2301.30 | 2280.70 | 2260.10 | 2239.55 | 2218.95 | |
| 13415 - 13501 | 2523.00 | 2414.75 | 2404.45 | 2383.85 | 2363.25 | 2342.70 | 2322.10 | 2301.50 | 2280.95 | 2260.35 | 2239.75 | |
| 13501 - 13587 | 2543.85 | 2435.55 | 2425.25 | 2404.70 | 2384.10 | 2363.50 | 2342.95 | 2322.35 | 2301.75 | 2281.20 | 2260.60 | |
| 13587 - 13673 | 2564.65 | 2456.35 | 2446.10 | 2425.50 | 2404.90 | 2384.35 | 2363.75 | 2343.15 | 2322.60 | 2302.00 | 2281.40 | |
| 13673 - 13759 | 2585.50 | 2477.20 | 2466.90 | 2446.35 | 2425.75 | 2405.15 | 2384.60 | 2364.00 | 2343.40 | 2322.85 | 2302.25 | |
| 13759 - 13845 | 2606.30 | 2498.00 | 2487.75 | 2467.15 | 2446.55 | 2426.00 | 2405.40 | 2384.80 | 2364.25 | 2343.65 | 2323.05 | |
| 13845 - 13931 | 2627.15 | 2518.85 | 2508.55 | 2488.00 | 2467.40 | 2446.80 | 2426.25 | 2405.65 | 2385.05 | 2364.50 | 2343.90 | |
| 13931 - 14017 | 2647.95 | 2539.65 | 2529.40 | 2508.80 | 2488.20 | 2467.65 | 2447.05 | 2426.45 | 2405.90 | 2385.30 | 2364.70 | |
| 14017 - 14103 | 2668.80 | 2560.50 | 2550.20 | 2529.65 | 2509.05 | 2488.45 | 2467.90 | 2447.30 | 2426.70 | 2406.15 | 2385.55 | |
| 14103 - 14189 | 2689.60 | 2581.30 | 2571.05 | 2550.45 | 2529.85 | 2509.30 | 2488.70 | 2468.10 | 2447.55 | 2426.95 | 2406.35 | |
| 14189 - 14275 | 2710.45 | 2602.15 | 2591.85 | 2571.30 | 2550.70 | 2530.10 | 2509.55 | 2488.95 | 2468.35 | 2447.80 | 2427.20 | |
| 14275 - 14361 | 2731.25 | 2622.95 | 2612.70 | 2592.10 | 2571.50 | 2550.95 | 2530.35 | 2509.75 | 2489.20 | 2468.60 | 2448.00 | |
| 14361 - 14447 | 2752.10 | 2643.80 | 2633.50 | 2612.90 | 2592.35 | 2571.75 | 2551.20 | 2530.60 | 2510.00 | 2489.45 | 2468.85 | |
| 14447 - 14533 | 2772.90 | 2664.60 | 2654.35 | 2633.75 | 2613.15 | 2592.60 | 2572.00 | 2551.40 | 2530.85 | 2510.25 | 2489.65 | |
| 14533 - 14619 | 2793.75 | 2685.45 | 2675.15 | 2654.55 | 2634.00 | 2613.40 | 2592.85 | 2572.25 | 2551.65 | 2531.10 | 2510.50 | |
| 14619 - 14705 | 2814.55 | 2706.25 | 2696.00 | 2675.40 | 2654.80 | 2634.25 | 2613.65 | 2593.05 | 2572.50 | 2551.90 | 2531.30 | |
| 14705 - 14791 | 2835.40 | 2727.10 | 2716.80 | 2696.20 | 2675.65 | 2655.05 | 2634.50 | 2613.90 | 2593.30 | 2572.75 | 2552.15 | |
| 14791 - 14877 | 2856.20 | 2747.90 | 2737.65 | 2717.05 | 2696.45 | 2675.90 | 2655.30 | 2634.70 | 2614.15 | 2593.55 | 2572.95 | |
| 14877 - 14963 | 2877.05 | 2768.75 | 2758.45 | 2737.85 | 2717.30 | 2696.70 | 2676.15 | 2655.55 | 2634.95 | 2614.40 | 2593.80 | |
| 14963 - 15049 | 2897.85 | 2789.55 | 2779.30 | 2758.70 | 2738.10 | 2717.55 | 2696.95 | 2676.35 | 2655.80 | 2635.20 | 2614.60 | |
| 15049 - 15135 | 2918.70 | 2810.40 | 2800.10 | 2779.50 | 2758.95 | 2738.35 | 2717.80 | 2697.20 | 2676.60 | 2656.05 | 2635.45 | |
| 15135 - 15221 | 2939.50 | 2831.20 | 2820.95 | 2800.35 | 2779.75 | 2759.20 | 2738.60 | 2718.00 | 2697.45 | 2676.85 | 2656.25 | |
| 15221 - 15307 | 2960.35 | 2852.05 | 2841.75 | 2821.15 | 2800.60 | 2780.00 | 2759.45 | 2738.85 | 2718.25 | 2697.70 | 2677.10 | |
| 15307 - 15393 | 2981.15 | 2872.85 | 2862.60 | 2842.00 | 2821.40 | 2800.85 | 2780.25 | 2759.65 | 2739.10 | 2718.50 | 2697.90 | |
| 15393 - 15479 | 3002.00 | 2893.70 | 2883.40 | 2862.80 | 2842.25 | 2821.65 | 2801.10 | 2780.50 | 2759.90 | 2739.35 | 2718.75 | |
| 15479 - 15565 | 3022.80 | 2914.50 | 2904.25 | 2883.65 | 2863.05 | 2842.50 | 2821.90 | 2801.30 | 2780.75 | 2760.15 | 2739.55 | |
| 15565 - 15651 | 3043.65 | 2935.35 | 2925.05 | 2904.45 | 2883.90 | 2863.30 | 2842.75 | 2822.15 | 2801.55 | 2781.00 | 2760.40 | |
| 15651 - 15737 | 3064.45 | 2956.15 | 2945.90 | 2925.30 | 2904.70 | 2884.15 | 2863.55 | 2842.95 | 2822.40 | 2801.80 | 2781.20 | |