

I'm not a robot



























The Canada Disability Benefit provides direct financial support to people with disabilities who are between 18 and 64 years old. The program is administered by Service Canada. The first month of eligibility for the Canada Disability Benefit is June 2025. Payments will begin in July 2025 for applications received and approved by June 30, 2025. If you qualify for payments, you will begin receiving payments the month after your application is received and approved. You may receive back payments for up to 24 months from when we get your application, but not for any previous months of eligibility prior to June 2025. Your first payment will be on the third Thursday of the month following your approval and will include back payments if applicable. Do you qualify Find out if you are eligible for the Canada Disability Benefit How much you could receive How we calculate the benefit and situations that affect the benefit amount Apply All individuals who meet the eligibility requirements can now apply online After you apply Find out what you need to know after applying for the Canada Disability Benefit Payments Information about managing your payments Contact us If you have questions about the Canada Disability Benefits, please contact us. Related links Date modified: 2025-07-17 HowTaxWorksSouth African tax tables for individuals are announced annually by the finance minister in his budget speechthe latest 2023-2024 tax tables were announced by Enoch Godongwana on 22 Feb 2023Here are the latest income tax rates for individual South African tax payersIncomeTax payablebelow R237,10018% of income above R237,10018% of income above R237,100R370,501 - R512,800R7,362 + 31% of income above R370,500R512,801 - R673,000R12,475 + 36% of income above R512,800R673,001 - R857,900R19,147 + 39% of income above R673,000R857,901 - R1,817,000R23,258 + 41% of income above R857,900R1,817,001 - R644,489 + 45% of income above R1,817,000 - last updated 4 April 2023 - based on the 2023/24 SARS tax deduction tables T4032-OCIE Rev. 25 This guide uses plain language to explain the most common tax situations. If you need more help, contact 1-800-959-5525. Table of contents Section A Section B Section C Employment Insurance Premiums Table Section D Tax Deductions Tables Weekly (52 pay periods) Biweekly (26 pay periods) Semi-monthly (24 pay periods) Monthly (12 pay periods) What's new as of January 1, 2025 The major changes made to this guide since the last edition are outlined. This guide reflects some income tax changes recently announced which, if enacted as proposed, would be effective January 1, 2025. At the time of publishing, some of these proposed changes were not law. We recommend that you use the new payroll deductions tables in this guide for withholding starting with the first payroll in January 2025. Second additional CPP contributions (CPP2) As per Canada Pension Plan Regulations Subsection 5.1 (1), for the year 2024 and each subsequent year, pensionable earnings between the Year's Maximum Pensionable Earnings (YMPE) and a second earnings ceiling, referred to as the Year's Additional Maximum Pensionable Earnings (YAMPE), are subject to CPP2 contributions. As of 2025, the YAMPE will be approximately 14% above the YMPE, changing from approximately 7% in 2024. You can download Guides T4008, Payroll Deductions Supplementary Tables, and T4032, Payroll Deductions Tables, from our website at [canada.ca/payroll](http://canada.ca/payroll). You can also choose to print only the pages or information that you need. For your 2025 payroll deductions, we strongly recommend using our PDOC. The online calculator makes it faster and easier to calculate payroll deductions. The calculator also uses exact salary figures and provides more accurate calculations. It calculates payroll deductions for the applicable province (except Quebec) or territory for the most common pay periods. PDOC is available at [canada.ca/pdoc](http://canada.ca/pdoc). We provide a digital service that can notify you immediately, free of charge, of any changes for payroll deductions. To subscribe, visit our reports at [canada.ca/cra-email-lists](http://canada.ca/cra-email-lists) and enter your business's email address for each mailing list that you want to join. Special Notice Payroll Deductions Tables (T4032) The Canada Revenue Agency is no longer publishing the paper and CD versions of the Guide T4032, Payroll Deductions Tables. The digital versions of the guide continue to be available on our website at [canada.ca/payroll](http://canada.ca/payroll). This guide is intended for the employer and the payer. It contains tables for federal and provincial tax deductions, CPP contributions and EI premiums. It will help you determine the payroll deductions for your employees or pensioners. The provincial and federal tables are designed to accurately calculate the deductions provided by the CPP additional contributions in most situations. However, for the following situations, we recommend using the PDOC for more accurate calculations: If at any point during the year, the employee reaches the YMPE of \$71,300 or; A payment of remuneration, if annualized by the number of pay periods in the cycle, is over the YMPE of \$71,300 If the tables are used in these situations, it may result in over or under deduction of federal and provincial taxes during the year. For more information on deducting, remitting, and reporting payroll deductions, see the following employers' guides: T4001, Employers' Guide - Payroll Deductions and Remittances T4130, Employers' Guide - Taxable Benefits and Allowances RC4110, Employee or Self-Employed? RC4120, Employers' Guide - Filing the T4 Slip and Summary RC4157, Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary These guides are available on our website at [canada.ca/taxes](http://canada.ca/taxes). Refer to the 2024 edition of Payroll Deductions Tables to resolve any pensionable and insurable earnings review (PIER) deficiencies that we identify in processing your 2024 T4 return. This guide contains the most common pay periods: weekly, biweekly (every two weeks), semi-monthly, and monthly. If you have unusual pay periods, such as daily (240 working days), or 10, 13, or 22 pay periods a year, see the Guide T4008, Payroll Deductions Supplementary Tables, or the PDOC to determine tax deductions. Before you decide which tax table to use, you have to determine your employee's province or territory of employment. This depends on whether or not you require the employee to report for work at your place of business. If the employee reports for work at your place of business, the province or territory of employment is considered to be the province or territory where your business is located. To withhold payroll deductions, use the tax table for that province or territory of employment. If you do not require the employee to report for work at your place of business, the province or territory of employment is the province or territory in which your business is located and from which you pay your employee's salary. For more information and examples, see Chapter 1, "General Information" in Guide T4001 Employers' Guide - Payroll Deductions and Remittances. Federal tax for 2025 Indexing for 2025 For 2025, the federal income thresholds, the personal amounts, and the Canada employment amount have been changed based on changes in the consumer price index. The federal indexing factor for January 1, 2025 is 2.7%. The tax credits corresponding to the claim codes in the tables have been indexed accordingly. Employees will automatically receive the indexing increase, whether or not they file Form TD1, 2025 Personal Tax Credits Return. For 2025, the federal tax rates and income thresholds are: Chart 1 - 2025 Federal tax rates and income thresholds Annual taxable income (\$) from Federal tax rate, R Constant (\$) K 0.00 57,375.00 0.1500 0 57,375.01 114,750.00 0.2050 3,156 114,750.01 177,882.00 0.2600 9,467 177,882.01 253,414.00 0.2900 14,803 253,414.01 and over 0.3300 24,940 The additional federal tax applies to deemed residents of Canada such as members of the Canadian Armed Forces who reside outside of Canada, Canadian residents with income from a permanent establishment in a foreign country, and non-residents who have employment income taxable in Canada. The rate for the additional federal tax for income which is considered to have been earned in Canada but which is not earned in a province or territory is 48% for 2025. Canada Employment Amount The non-refundable tax credit for CEA is built into the federal payroll deductions tables. The federal CEA is the lesser of: \$1,471 and the individual's employment income for the year The maximum annual non-refundable tax credit is \$220.65. Pension income is not eligible for this credit. If you are paying pension income, use the PDOC to calculate the tax deduction. Basic personal amounts The federal personal amounts for 2025 are: Basic personal amounts Maximum basic personal amount (\$) Minimum basic personal amount (\$) 16,129 14,538 For more detailed information on the personal amounts, go to Form TD1, Canada Pension Plan (CPP) and Employment Insurance (EI) CPP contributions for 2025 CPP contributions CPP Year's Maximum Pensionable Earnings (YMPE) Basic Exemption Year's Maximum Contributory Earnings (YMCE) Employee and Employer Contribution Rate Maximum Employee and Employer Contribution CPP base contribution 71,300.00 3,500.00 67,800.00 0.0495 3,356.10 First additional CPP contribution 71,300.00 3,500.00 67,800.00 0.1000 678.00 CPP contribution Footnote 1 71,300.00 3,500.00 67,800.00 0.0595 4,034.10 Second additional CPP contribution for 2025 Second additional CPP contribution for 2025 Year's Maximum Pensionable Earnings (YMPE) Year's Additional Maximum Pensionable Earnings (YAMPE) Pensionable earnings subject to Second Additional Contribution Second Additional Employee and Employer Contribution Rate Maximum Second Additional Employee and Employer Contribution Second additional CPP contribution 71,300.00 81,200.00 9,900.00 0.0400 396.00 You stop deducting CPP and CPP2 (if applicable) when the employee reaches their maximum annual contribution for the year. For more information, see Chapter 2, "Canada Pension Plan contributions" in Guide T4001 Employers' Guide - Payroll Deductions and Remittances. As an employer, you must remit the employer's and employee's share of the CPP and CPP2 contributions. EI premiums for 2025 EI premiums for 2025 EI Maximum Annual Insurable Earnings Employee Contribution Rate Employer Contribution Rate Maximum Annual Employee Premium Maximum Annual Employer Premium Canada except QC 65,700.00 0.0164 0.02296 1,077.48 1,508.47 You stop deducting EI when the employee reaches their maximum annual premium. For more information, see Chapter 3, "Employment Insurance premiums" in Guide T4001 Employers' Guide - Payroll Deductions and Remittances. As an employer, you must remit the employer's and employee's share of EI premiums. You may have to ask your employees or your pensioners to complete a federal personal tax credits return using a federal Form TD1. For more information, see Chapter 5, "Deducting income tax" in Guide T4001 Employers' Guide - Payroll Deductions and Remittances. The total personal amount an employee claims on a TD1 form to determine which claim code you use. See Chart 2, Explanation of claim codes This code represents no claim amount. The claim code amounts do not appear on the federal TD1 form. You match the "Total claim amount" reported on your employee's pay Section C - EI premiums table forms with the appropriate claim codes. Then, you look up the tax for the employee's pay under the claim code in the federal tax tables for the pay period. Indexing of claim codes amounts The credits that apply to each claim code have been automatically increased in the tax tables by the indexing factor for the current year. If your employee did not complete the federal TD1 form for 2025, you continue to deduct income tax using the same claim code that you used last year. Chart 2 - 2025 Federal claim codes If your employees want you to adjust their tax deductions to allow for commission expenses, they have to complete Form TD1X, Statement of Commission Income and Expenses for Payroll Tax Deductions. You deduct tax from your employees' commission pay using the "Total claim amount" on their TD1 forms, in the following situations: if your employees do not complete a Form TD1X or if they tell you in writing that they want to cancel a previously completed Form TD1X Use the tables in this guide to determine the CPP contributions, EI premiums, and federal tax that you will deduct from your employees' remuneration. Section B is split into two tables: Section B(i) - CPP contributions table and Section B(ii) - Second additional CPP contributions table. Section B(ii) provides the CPP2 contributions that you are required to withhold from your employee's pay. CPP2 contributions are required for pensionable earnings between the YMPE (\$71,300) and the YAMPE (\$81,200). Use the following steps to determine the CPP contributions and if applicable, CPP2 contributions. Step 1. Use Section B(i) to determine CPP contributions. If the maximum CPP contribution of \$4,034.10 is reached, proceed to Step 2. In the pay period where the maximum CPP contribution is reached, you may be required to use both Section B(i) and Section B(ii). Step 2. Once the maximum CPP contribution is reached, use the following formula to determine the "Pay" range for Section B(ii) to determine the first CPP2 contribution: Pay subject to CPP2 contributions = PIYTD + PI - (YMPE x (PM/12)) If the result is positive, proceed to step 3, otherwise repeat step 2 in the subsequent pay period. PIYTD = Year-to-date pensionable income. This does not include pensionable income for the current pay period. PI = Pensionable income for the current pay period. YMPE = Year's maximum pensionable earnings. PM = Number of months during which CPP and/or QPP contributions are required to be deducted. Refer to T4001 Employers' Guide - Payroll Deductions and Remittances for more details. Step 3. Use Section B(ii) to determine the remaining CPP2 contributions, until the maximum CPP2 contribution is reached. The maximum CPP2 contribution for 2025 is \$396.00. For the last payment made in the year, proceed to Step 4 if the annual pensionable earnings is between YMPE and YAMPE. Step 4. Section B(ii) uses \$0.05 increments for the CPP2 contributions. As a result, for employees with an annual pensionable earnings between YMPE and YAMPE, it may be required to calculate the CPP2 contributions for the last payment in the year. This is to avoid CPP2 under or over-contributions. To calculate the CPP2 contributions for the last pay period in the year: Calculate the employee's annual CPP contribution: (Annual pensionable earnings - Year's Maximum Pensionable Earnings) x 4% Calculate the remaining contribution for the year: Annual CPP contribution - Year-to-date CPP contributions An employee is earning \$3,000.00 per pay period. There are 26 pay periods in the year since this employee is getting paid biweekly. The employee's maximum CPP and CPP2 contributions are \$4,034.10 and \$396.00 respectively. Example of an employee earning more than the YAMPE Pay period Section B(i) Pay subject to CPP2 contributions 1-23 \$3,000.00 24 Until maximum is reached \$700.00 Footnote 2 25 \$3,000.00 26 Until maximum is reached The annual basic exemption is built into the CPP tables. Find the pages in Section B(i) that correspond to your pay period To find the range that includes your employee's pensionable earnings for the pay period (this includes any taxable benefits), look down the "Pay" column in the column next to the "Pay" column, you will find the CPP contribution that you should withhold from your employee's pay Section B(ii) - Second additional CPP contributions table To find the range that includes your employee's pensionable earnings for the pay period (this includes any taxable benefits), look down the "Pay" column. Consult the steps in "Canada Pension Plan Tables" section above for more information In the column next to the "Pay" column, you will find the CPP2 contribution that you should withhold from your employee's pay Section C - EI premiums table To find the range that includes your employee's insurable earnings for the pay period, look down the "Insurable earnings" column. When you use the table in this guide to determine the EI premiums, look up the insurable earnings for the period not the gross remuneration In the column next to the "Insurable earnings" column, you will find the EI premium that you should withhold from your employee's pay Even if the period of employment for which you pay a salary is less than a full pay period, you must continue to use the tax deduction table that corresponds to your regular pay period. Find the pages in Section D that correspond to your pay period To find the range that corresponds to your employee's taxable income (this includes any taxable benefits), look down the "Pay" column In the row under the applicable claim code, you will find the amount of federal tax that you should withhold from your employee's pay (for more information, see the section called "Claim codes" and Chart 2) Additional information about payroll deductions We have built the tax credits for CPP contributions and EI premiums into the federal tax deduction tables in this guide. However, certain types of income, such as pension income, are not subject to CPP contributions and EI premiums. As a result, you will have to adjust the amount of federal income tax you are deducting. To determine the amount of tax to deduct from income not subject to CPP contributions or EI premiums, use the Payroll Deductions Online Calculator, available at [canada.ca/pdoc](http://canada.ca/pdoc), under the "Salary calculation" and/or on the "Commission calculation" screen, go to Step 3 and select the "CPP exempt" and/or "EI exempt" option before clicking on the "Calculate" button. You can use the following step-by-step calculations to calculate the tax deductions for your employee or pensioner. The example shows you how to determine the amount of tax to deduct from all income. However, if you design your own payroll program or spreadsheets to calculate tax deductions, do not use either of these calculations. Instead, go to Guide T4127, Payroll Deductions Formulas. This example applies to a person who earns \$1,200 weekly outside of Canada and contributes \$80 to a registered retirement savings plan (RRSP). This person claims the basic personal amount. The CPP contribution is \$67.40 and the EI premium is \$19.68 for this pay period. CPP contributions = 0.0595 x (\$1,200 - (\$3,500/52)) = \$67.40 EI premiums = 0.0164 x \$1,200 = \$19.68 Calculate annual taxable income Description Sub-amounts Amounts (1) Gross remuneration for the pay period (weekly) \$1,200.00 (2) Minus CPP additional contribution (\$67.40 x (0.0100/0.0595)) 11.33 80.00 - (\$91.33) \* This amount has to be deducted at source. (3) Net remuneration for the pay period \$1,108.67 (4) Annual net income (\$1,108.67 x 52 weeks) \$57,650.84 (5) Minus the annual deduction for living in a prescribed zone, reported on Form TD1 - (0.00) (6) Annual taxable income \$57,650.84 Calculate federal tax Description Sub-amounts Amounts (7) Basic federal tax: Multiply the amount on line 6 by the federal tax rate (R) based on Chart 1 \$57,650.84 x 0.205 \$11,818.42 (8) Minus the federal constant (K) based on the annual taxable income on line 6 (go to Chart 1) - (3,156.00) (9) Federal tax (line 7 minus line 8) \$8,662.42 (10) Minus the federal tax credits: the total of personal tax credit amounts reported on the federal Form TD1 \$16,129.00 the CPP base contributions for the pay period multiplied by the number of pay periods in the year (annual maximum \$3,356.10)\* 2,915.64 the EI premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$1,077.48)\* 1,023.36 the Canada employment amount (annual maximum \$1,471.00) 1,471.00 Total \$21,539.00 \* Note When the maximum CPP contributions or EI premiums for the year is reached, use the maximum amount for later calculations. (11) Multiply the total on line 10 by the lowest federal tax rate for the year x 0.15 (12) Total federal tax credits (3,230.85) (13) Total federal tax payable for the year (line 9 minus line 12) \$5,431.57 (14) Additional federal tax for income earned outside Canada 48% of the amount on line 13 2,607.15 (15) Total federal tax payable for the year (line 13 plus line 14) \$8,038.71 Calculate total tax and the tax deduction for the pay period Description Sub-amounts Amounts (16) Tax deduction for the pay period Divide the amount on line 15 by the number of pay periods in the year (52) \$154.59 This example applies to a person who earns \$1,600 weekly and claims the basic personal amount. The maximum CPP contribution of \$4,034.10 and the maximum EI premiums of \$1,077.48 have been reached. In addition, this person has started contributing to CPP2 and has contributed \$28.00 pay-to-date. The year-to-date pensionable income is \$72,000. The CPP2 contribution for this pay period is: CPP2 contributions - The lesser of: (i) \$396.00 x (PM/12) - D2 = (\$396.00 x (PM/12)) - \$28.00 = \$368.00 (ii) (PIYTD + PI - W) x 0.04 = (\$72,000 + \$1,600 - \$72,000) x 0.04 = \$64.00 Where W = The greater of (i) PIYTD = \$72,000 (ii) YMPE x PM/12 = \$71,300 Calculate annual taxable income Description Sub-amounts Amounts (1) Gross remuneration for the pay period (weekly) \$1,600.00 (2) Minus \$64.00 (3) Net remuneration for the pay period \$1,536.00 (4) Annual net income (\$1,536.00 x 52 weeks) \$79,872.00 (5) Minus the annual deduction for living in a prescribed zone, reported on Form TD1 - (0.00) (6) Annual taxable income \$79,872.00 Calculate federal tax Description Sub-amounts Amounts (7) Basic federal tax: Multiply the amount on line 6 by the federal tax rate (R) based on Chart 1 \$79,872.00 x 0.205 \$16,373.76 (8) Minus the federal constant (K) based on the annual taxable income on line 6 (go to Chart 1) - (3,156.00) (9) Federal tax (line 7 minus line 8) \$13,217.76 (10) Minus the federal tax credits: the total of personal tax credit amounts reported on the federal Form TD1 \$16,129.00 the CPP base contributions for the pay period multiplied by the number of pay periods in the year (annual maximum \$3,356.10)\* 3,356.10 the EI premiums for the pay period multiplied by the number of pay periods in the year (annual maximum \$1,077.48)\* 1,077.48 the Canada employment amount (annual maximum \$1,471.00) 1,471.00 Total \$22,033.58 \*NoteWhen the maximum CPP contributions or EI premiums for the year is reached, use the maximum amount for later calculations. (11) Multiply the total on line 10 by the lowest federal tax rate for the year x 0.15 (12) Total federal tax credits - (3,305.04) (13) Total federal tax payable for the year (line 9 minus line 12) \$9,912.72 (14) Additional federal tax for income earned outside Canada 48% of the amount on line 13 \$4,758.11 (15) Total federal tax payable for the year (line 13 plus line 14) \$14,670.82 Calculate total tax and the tax deduction for the pay period Description Sub-amounts Amounts (16) Tax deduction for the pay period Divide the amount on line 15 by the number of pay periods in the year (52) \$282.13 Date modified: 2024-02-06 February 24, 2025 Ottawa, Ontario

Canada Revenue Agency Today, you can start filing your 2024 income tax return online. For most individuals, the deadline to file is April 30, 2025, and any amounts owed must also be paid by this date. By filing on time, you will begin or continue to receive the benefit and credit payments you are eligible for, and you may even get a refund. Filing an income tax and benefit return can help you access benefit and credit payments like: The simplest and fastest way for you to file your taxes is online. The CRA has a list of certified tax software products that are user-friendly, secure, and some of which are free. Individuals with a modest income and a simple tax situation may be able to have their taxes filed for free by volunteers at a tax clinic. Additionally, the grant program for organizations that offer these clinics has been extended for a fifth year. This funding will provide support for the costs of hosting a clinic. The CRA is further expanding its automatic tax filing initiative, increasing the number of invitations sent to low-income individuals to use the SimpleFile by Phone service to 2 million. If you are eligible, you will receive a letter informing you that you can complete your tax return simply, securely and for free over the phone. You may also be invited to try out a new digital option as part of a pilot. The CRA is here to help you file your taxes easily and get the benefits and credits that you are entitled to, with digital services readily available to find you the answers you need quickly—without having to call in. These services include: Your CRA account lets you access the My Account portal to view your personal income tax and benefit information, such as tax slips and notices of assessment from previous years and allows you to manage your tax affairs online. When using certified tax software, the Auto-fill my return service automatically fills in parts of your income tax and benefit return with information that the CRA has available at the time of the request. If you file your taxes online and have direct deposit set up, your refund could be in your bank account in as little as eight business days. A new online chat service within My Account where you can discuss account-specific issues with a live CRA agent. A Check CRA processing times tool for income tax and benefit returns and other tax-related requests. If you, or your spouse or common-law partner who was living with you at any time in the year, are self-employed, you generally have until June 15, 2025, to file your taxes. Since this date falls on a Sunday, the CRA will consider your income tax and benefit return filed on time if it is received on or before June 16, 2025. The CRA provides free tax help to support small business owners and self-employed individuals understand their tax obligations through meetings with a Liaison Officer. Amounts owed to the CRA must be paid by April 30, 2025, to avoid paying interest. Several payment options are available to accommodate different situations, including online banking, debit, and credit card. If a payment cannot be made on time or in full, you can contact the CRA to set up a payment arrangement, how much tax will you pay on your salary in South Africa? Find out with the SARS income tax calculator updated for 2024/25 tax year If your income exceeds the tax thresholds, then you will need to register as a tax payer with SARS. Do you need to submit a tax return for the 2024/25 tax year? Do you not need to submit a tax return if your employment income was less than R500 000 in a year? Do you not receive any allowance - such as travel allowance - from your employer? You were only employed by one employer? The total amount of interest received is less than R23 800 if you are younger than 65 or less than R34 500 if you are older than 65 Sources: SARS - Do you need to submit a tax return? SARS Guide How Tax Works You may be looking for: Certified tax software to file your taxes online You can get an income tax package online or by mail. Certain tax situations may require a specific return or form. For tax filing information, go to Get ready to do your taxes. Find the income tax package for the province or territory where you reside on December 31, 2024. Online By mail Order copies of publications to be mailed to you. To find standard processing times for tax returns and other tax-related requests sent to the Canada Revenue Agency, use the Check CRA processing times tool. In certain cases, you will need to complete a specific tax return. These following exceptions may be based on your residential ties or changes to your tax situation: You were a Quebec resident on December 31, 2024 Use the Quebec income tax package to calculate your federal tax only. You will also need to file a provincial income tax return for Quebec. You are filing a return for a person who died in 2024 You were a newcomer to Canada in 2024 Use the income tax package for the province or territory where you resided on December 31, 2024. For details: Benefits, credits, and taxes for newcomers You left Canada permanently (emigrated) in 2024 You have residential ties in more than one province or territory on December 31, 2024 Use the income tax package for the province or territory with your most important residential ties. For example, if you usually live in Ontario, but were going to school in Quebec, use the income tax package for Ontario. You lived outside of Canada on December 31, 2024, but kept residential ties with Canada You stayed in Canada for 183 days or more in 2024 and do not have significant residential ties with Canada You may be considered a deemed resident of Canada if you: do not have significant residential ties with Canada are not considered a resident of another country under a tax treaty between Canada and that country Use the Income tax package for non-residents and deemed residents of Canada. You do not have significant residential ties and lived in Canada throughout 2024 If you are not a factual resident of Canada, or a deemed resident of Canada, you may be considered a non-resident of Canada for tax purposes. Use the Income tax package for non-residents and deemed residents of Canada. If you earned employment income or business income with a permanent establishment in a certain province or territory, complete the following instead: You do not have significant residential ties and lived outside Canada throughout 2024 as a government employee, member of the Canadian Forces or Global Affairs Canada worker Deemed resident You may be considered a deemed resident of Canada and if so use: Income tax package for non-residents and deemed residents of Canada This may also apply to your spouse or common-law partner, dependant children, and other family members. If you were a non-resident or only resided in Canada for a portion of the year, you may also need one of the following guides: Online Find income tax packages for all years. By mail Order copies of publications to be mailed to you: Related links Forms and publications Related topics Individuals - Leaving or entering Canada and non-residents Date modified: 2025-01-21 Sign in or register to access My Account, My Business Account or Represent a Client. Starting July 3, 2025, some benefit recipients will now receive their CRA mail online. If you are registered for a CRA account and currently receive paper mail, you may now receive most of your mail in My Account. For more information, go to: Change from paper to online mail for some benefit recipients - Information alerts Sign in with your existing credential: Before you sign in If you are signing in on behalf of someone else (including friends and family members) you must use Represent a Client in your CRA account to access their information. Do not use autofill on a shared device Do not use autofill for your online banking information if you are on a shared device. When you are on your Sign-In Partner's website, ensure it is your information that is entered and not that of somebody else. If you register with someone else's banking credentials by mistake and link your SIN to them, the other person will have access to your tax information. Participating Sign-in Partners The following are our current Sign-In Partners: Register for a CRA account You forgot your CRA user ID or password Recovering your user ID To recover your CRA user ID: Recovering your password If you have forgotten your CRA password: More help with CRA user ID and password You did not receive your one-time passcode If you can no longer access your old phone number, and you have not already added your new phone number or another multi-factor authentication (MFA) option to your account, you will have to contact us. Authenticator app and passcode grid If you have already added other MFA options to your profile, you can select Different option to use a third-party authenticator app or a passcode grid. When to contact us If you still cannot receive your one-time passcode, you will have to contact us. More help with multi-factor authentication You have not received your CRA security code If your CRA security code has been lost or has not arrived after 10 business days, you can either: If your CRA security code has expired, you can either: Use the document verification service instead to verify your identity Sign in to request a new CRA security code to be sent by mail. Update your information with the CRA Inform the CRA about changes to your direct deposit or contact information, such as address, phone number or name changes. Update your information with the CRA Your account is locked Your CRA user ID and password have been revoked If your CRA user ID and password have been revoked, you can regain access to your account in either of the following ways: Use a different sign-in option Contact us to register with a new CRA user ID and password More help with revoked CRA user ID and password Change the option you sign in with If you registered with a provincial partner, you can also create a CRA user ID and password or use a Sign-In Partner. If you registered with a CRA user ID and password, you can sign in with your CRA user ID and password and revoke your credential so you can register with a different sign-in option or create a new CRA user ID and password. If you registered with a Sign-In Partner, you can sign in to your current Sign-In Partner and switch to a different Sign-In Partner. Date modified: 2025-07-07 The government is moving forward with the proposal to deliver tax relief for Canadians by reducing the lowest marginal personal income tax rate from 15 per cent to 14 per cent, effective July 1, 2025. Nearly 22 million Canadians are expected to benefit from this measure. The middle-class tax cut would reduce the tax rate that is applied to the first \$57,375 (in 2025) of an individual's taxable income, regardless of their income level. As shown below, the bulk of total tax relief will go to those with incomes in the two lowest tax brackets, including nearly half to those in the first bracket. This measure is expected to deliver over \$27 billion in tax savings to Canadians over five years, starting in 2025-26. Chart 1 Shares of Tax Paid and Tax Relief by Taxable Income in 2025 The maximum tax savings will be \$420 per person and \$840 per couple in 2026. As a result of this measure, hardworking Canadians will save over \$27 billion over five years, starting in 2025-26. Income is reported and tax is calculated on an annual basis. To reflect a one-percentage-point cut in the lowest tax rate coming into effect halfway through the year, the full-year tax rate for 2025 will be 14.5 per cent and the full-year rate for 2026 and future tax years will be 14 per cent. The rate applied to most non-refundable tax credits will continue to be the same as the lowest personal income tax rate. The Canada Revenue Agency will update its source deduction tables for the July to December 2025 period so that pay administrators are able to reduce tax withholdings as of July 1. This means that, effective July 1, individuals with employment income and other income subject to source deductions could have tax withheld at 14 per cent. Otherwise, individuals will realize this tax relief when they file their 2025 tax returns in spring 2026. Gender-Based Analysis Plus Summary Gender-based Analysis Plus (GBA Plus) is an analytical tool used to support the development of responsive and inclusive policies, with consideration given to intersectional factors such as gender, age, and economic status. Reducing the lowest marginal personal income tax rate from 15 per cent to 14 per cent would reduce taxes for nearly 22 million individual taxpayers, with nearly half of the total tax relief going to those in the first income tax bracket. The remaining third of tax filers would already not owe federal personal income tax, although some of these filers may benefit from the rate reduction in future years if their taxable income increases and they start owing federal tax. It is estimated that the measure would be gender balanced: 52 per cent of beneficiaries would be men, and 48 per cent would be women. Related product News release: Government tables a Motion to bring down costs for Canadians

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