

PF1日本語版復習資料 & PF1ブロンズ教材



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PF1 Payroll Fundamentals 1Exam資格問題集、PF1練習問題

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National Payroll Institute Payroll Fundamentals 1Exam 認定 PF1 試験問題 (Q16-Q21):

質問 # 16

An employee who lives in Ontario and reports to work at a permanent establishment of the employer in Quebec will have income tax deducted based on which province?

- A. Ontario
- B. Employee's choice
- C. Quebec
- D. Ontario & Quebec

正解: C

解説:

For payroll deductions, the key concept is the employee's province of employment (POE)-not where they live. The CRA states that the POE is determined primarily by the employer's establishment where the employee "reports for work." If an employee reports for

work at an employer's establishment located in Quebec, then the POE is Quebec, even if the employee's province of residence is Ontario.

This matters because Quebec has distinct payroll requirements. The CRA notes that when the POE is Quebec, employers must apply Quebec-based payroll rules, including deducting Quebec Pension Plan (QPP) contributions instead of CPP, and deducting Quebec parental insurance plan (QPIP) premiums, along with Quebec provincial income tax withholding.

In practice, payroll must set up the employee using Quebec as the POE and ensure stakeholders (HR, finance, the employee) understand why deductions may differ from Ontario residents working in Ontario. Any over/under-withholding due to POE vs. residence is typically reconciled when the employee files their personal tax return.

質問 # 17

Which statutory deductions is salary continuance subject to?

- A. All deductions except Quebec Parental Insurance Plan premiums
- B. All deductions except Employment Insurance and Quebec Parental Insurance Plan premiums
- C. All deductions
- D. All deductions except Employment Insurance premiums

正解: C

解説:

Salary continuance means the employee continues to receive regular pay (and often benefits) for a period after their job ends. In this arrangement, the payments are treated like regular employment income for payroll purposes, so the usual payroll deductions apply. A Government of Canada guidance page explains that when severance is paid as salary continuance, the employee pays income tax like regular employment income and that the usual deductions apply, including CPP (or QPP), EI premiums, and RPP contributions (where applicable).

This aligns with standard payroll obligations in CRA's payroll remittance framework: employers deduct and remit CPP contributions, EI premiums, and income tax on employment income unless a specific exemption applies.

Therefore, the correct option is B (All deductions)-and in Quebec, that "all deductions" concept includes Quebec-specific programs (for example QPP/QPIP where applicable) based on the employee's province of employment and insurability rules.

質問 # 18

Elodie is paid her commissions together with her bi-weekly salary of \$1,000.00. This pay period her commissions are \$4,300.00. Calculate her Quebec Pension Plan (QPP) contribution for this pay period.

正解:

解説:

\$325.42

Explanation:

Because Elodie is subject to QPP, her pensionable earnings for the pay period include both salary and commissions (both are pensionable employment earnings, assuming no exemptions apply). First, determine total pensionable earnings for the bi-weekly pay: $\$1,000.00 + \$4,300.00 = \$5,300.00$.

For 2026, Revenu Quebec shows the QPP basic exemption is \$3,500 annually and the (employee) QPP contribution rate on earnings up to the maximum pensionable earnings is 6.30%.

Payroll applies the exemption per pay period. For bi-weekly pay (26 pay periods):

$\$3,500 \div 26 = \134.62 (rounded to cents).

Pensionable earnings subject to QPP this pay:

$\$5,300.00 - \$134.62 = \$5,165.38$.

QPP contribution:

$\$5,165.38 \times 6.30\% = \$5,165.38 \times 0.063 = \325.41894 , which rounds to \$325.42.

質問 # 19

When is the government-prescribed rate of interest set?

- A. The first of each month
- B. Semi-annually
- C. Each calendar quarter

- D. Annually

正解: C

解説:

The CRA's prescribed interest rates are established for specific periods labelled by calendar quarter (for example, "first calendar quarter 2026"), and CRA publishes the rate schedule by quarter.

This prescribed rate is used in multiple tax contexts, including calculating taxable benefits on certain interest-free or low-interest employee/shareholder loans, and it also relates to interest charged/paid by the CRA on overdue amounts and overpayments (with different rates for different situations).

Because CRA's publication is organized and effective by quarter (e.g., Jan 1-Mar 31; Apr 1-Jun 30; Jul 1-Sep 30; Oct 1-Dec 31), the correct answer is each calendar quarter (option D), not monthly, semi-annual, or annual.

質問 # 20

The authorization for hiring form should contain a checklist to ensure the organization obtains all required information. What is an example of an item that could be on that checklist?

- A. A completed T1213
- B. All of the above
- C. A clearance certificate
- D. A benefit enrollment form

正解: D

解説:

A strong hire-authorization/onboarding checklist ensures payroll and HR collect documents needed to pay the employee accurately and enroll them in required programs. A benefit enrollment form is a practical, common checklist item because many employers offer benefit plans that require employee elections (for example, health/dental coverage levels, beneficiary information, dependent details, etc.). Indeed's Canadian onboarding guidance explicitly notes employers often collect benefits enrollment paperwork as part of essential new employee forms and onboarding checklists.

By contrast, a T1213 (Request to Reduce Tax Deductions at Source) is not routinely required for all hires; it is only used when an employee applies for CRA authorization to reduce tax withheld. A "clearance certificate" is not a standard Canada-wide payroll onboarding requirement for typical employment relationships.

Therefore, "All of the above" is not correct.

Selecting benefit enrollment form best matches the purpose of a hiring authorization checklist: ensuring all employment setup steps are completed (pay setup, statutory forms, and benefits enrollment where offered) so payroll deductions and coverage are handled correctly from the start.

質問 # 21

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