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## National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q51-Q56):

### NEW QUESTION # 51

What is the portion of a retiring allowance eligible to be transferred into a Registered Retirement Savings Plan (RRSP) or a registered pension plan (RPP) tax free based on?

- A. The employee's age plus the employee's average earnings from the past five years with the employer and its associated companies
- B. The employee's average earnings from the past five years with the employer and its associated companies
- C. The employee's wages at the point of receiving the retiring allowance
- D. The employee's number of years of service with the employer and its associated companies prior to 1996

**Answer: D**

Explanation:

The CRA sets out that the "eligible" portion of a retiring allowance that may be transferred directly to an RRSP/RPP under special rules is based on years of service before 1996 (and potentially an additional amount for certain pre-1989 years if specific pension/DPSP conditions are met). The CRA explains the eligible part is \$2,000 for each year (or part-year) of service before 1996, plus you may be able to transfer an additional \$1,500 for each year (or part-year) of service before 1989 where no employer pension/DPSP benefit was vested (or previously paid) for those years.

This is why the correct basis in the answer choices is the employee's years of service prior to 1996, not wages, age, or average earnings. Payroll needs this service history (including related employers where applicable) to correctly identify the eligible/non-eligible split and apply the right withholding and transfer reporting.

### NEW QUESTION # 52

Helen is reimbursed for the cost of the protective clothing that is legally required for her job. The clothing she bought is not supported by receipts and is a reasonable reimbursement amount. This is considered:

- A. A taxable allowance
- B. A non-taxable allowance
- C. None of the above
- D. A cash taxable benefit

**Answer: A**

Explanation:

Even though the question uses the word "reimbursed," the key fact is no receipts. In CRA terms, when an employee is paid a set amount or is not required to substantiate the expense, the payment functions like an allowance, not an accountable reimbursement. CRA's guidance on uniforms/special or protective clothing states these amounts are generally taxable, and only in specific circumstances under CRA administrative policy would they be non-taxable.

CRA interpretations also reinforce that where employees do not have to provide receipts, a clothing allowance is generally a taxable employment benefit; non-taxable treatment is linked to substantiation and meeting strict conditions (for example, safety footwear with receipts).

So, because Helen's payment is not supported by receipts, it is best classified as a taxable allowance (option A). Payroll should include the amount in taxable income, apply required withholdings as applicable, and ensure policy/records support whatever treatment is used.

### NEW QUESTION # 53

An employee-employer relationship is deemed to exist when:

- A. The employee refuses the right to be recalled to work
- B. The employee continues to accrue benefits in the organization's pension plan
- C. There is no expectation of work to be performed by the employee
- D. The employee continues to participate in some of the benefit plans that were available while they were employed

**Answer: B**

Explanation:

For separation/termination-related payroll decisions (including whether a payment can qualify as a retiring allowance and whether the relationship has truly ended), the key question is whether the employee-employer relationship is still continuing. CRA training material on "special payments and the end of employment" explains that ongoing health insurance coverage or accrual of pensionable time are indicators the employer- employee relationship is continuing.

Among the choices, the most direct, reliable indicator is continued accrual of benefits in the organization's pension plan (option D). If pensionable service continues to accrue, the relationship is still considered to exist-meaning the relationship has not been fully severed for payroll/tax purposes.

Option C ("no expectation of work") points the other way: that is consistent with a relationship being severed, not continuing. Option B ("refuses the right to be recalled") is not a standard indicator of an ongoing relationship. Option A can occur in some arrangements, but the CRA specifically highlights pension accrual (and ongoing coverage) as strong evidence the relationship continues.

**NEW QUESTION # 54**

The amount of notice the employer must give an employee depends on:

- A. The employee's length of service and the jurisdiction in which they work
- B. The size of the employer's payroll
- C. The employee's length of service and the jurisdiction in which they live
- D. The industry in which the employer operates

**Answer: A**

Explanation:

Termination notice requirements come from the employment standards legislation that applies to the workplace, which is tied to the jurisdiction where the employee works (province/territory), unless the workplace is federally regulated. The Government of Canada explicitly directs employers and employees to consult the employment standards for the province or territory of work if they are not in a federally regulated industry.

Within a given jurisdiction, the minimum notice (or pay in lieu) is typically based on the employee's length of continuous employment/service. For example, under the Canada Labour Code (federally regulated workplaces), required notice increases with service (and can be replaced with wages in lieu), showing service length is a core driver of notice entitlements.

That's why "where they live" is not the deciding factor for notice rules: the governing employment standards are based on the jurisdiction of employment (where the work is performed / the employment is regulated), and the employee's length of service under that jurisdiction's rules.

**NEW QUESTION # 55**

An employee has the use of a company-leased vehicle for both business and personal use. This is an example of:

- A. A benefit
- B. An earning
- C. An expense reimbursement
- D. An allowance

**Answer: A**

Explanation:

This is a benefit because the employer is providing access to an automobile (leased by the employer) that the employee can use for personal driving as well as business. The CRA explains that when an employer-owned or employer-leased automobile is made available for personal use, the employee receives a taxable automobile benefit, generally made up of a standby charge (availability of the vehicle) and potentially an operating expense benefit (if the employer pays operating costs and the employee has personal kilometres).

It is not an allowance (which is typically a cash amount given to the employee), and it is not an expense reimbursement (repayment of employee-incurred business expenses). It is also not an earning (pay for work performed). Payroll's role is to track availability days/months, business vs personal kilometres, any employee reimbursements, apply the CRA calculation methods, and report the taxable benefit on the employee's information slip with the correct taxable benefit treatment.

## NEW QUESTION # 56

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