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Review for PF1 Final exam:

1. Zoya works in Saskatchewan and earns an annual salary of \$52,080, paid on a semi-monthly basis. What are Zoya's pay period earnings?  
 $\$52,080 / 24 = \$2170.00$
2. Ritchie earns an annual salary of \$65,400. He is paid biweekly. Calculate his pay period salary.  
 $\$65,400 / 26 = \$2515.38$
3. Brandon, who is employed by a company in New Brunswick, is paid weekly at a rate of \$21.00 per hour. This week he worked 43 hours. Calculate his gross pay for the pay period. New Brunswick has an overtime threshold of 44 hours per week.  
 $\$21.00 \times 43 = \$903.00$
4. Sanya earns \$17.10 per hour and works 75 regular hours per bi-weekly pay period. In addition, Sanya worked 3.5 overtime hours this pay period, which are paid at 1.5 times her regular hourly rate. She lives in Alberta and her federal and provincial TD1 claim codes are 2. Sanya will not reach the Canada Pension Plan or Employment Insurance annual maximums this pay period.
  - a) Calculate the employee's net pay  
 $Gross\ Earnings = (\$17.10 \times 75) + (\$17.10 \times 1.5 \times 3.5) = \$1282.50 + 89.78 = \$1372.28$   
Non-Cash Taxable Benefits = \$0  
 $CPP = (1372.28 - 134.61) \times 5.45\% = \$67.45$   
 $EI = 1372.28 \times 1.58\% = \$21.68$   
QPIP = \$0  
Federal Income Tax = 168.00  
Provincial Income Tax = 80.00  
 $Total\ Deductions = 67.45 + 21.68 + 168.00 + 80.00 = 337.13$   
 $Net\ Pay = 1372.28 - 337.13 = \$1035.15$

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## National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q18-Q23):

### NEW QUESTION # 18

How many pay periods will be used to calculate insurable earnings in Block 15B on the Record of Employment if the employee is paid weekly?

- A. Last 3 pay periods (or less if period of employment is shorter)
- B. Last 4 pay periods (or less if period of employment is shorter)
- C. Last 27 pay periods (or less if period of employment is shorter)
- D. Last 7 pay periods (or less if period of employment is shorter)

**Answer: C**

Explanation:

For a paper ROE, Service Canada's ROE guidance uses a set number of most recent consecutive pay periods to support the reporting of insurable earnings. In Block 15C (insurable earnings by pay period), the paper ROE provides 27 fields, which allows reporting up to 27 weekly pay periods (or fewer if the employee worked fewer periods).

Block 15B is the total insurable earnings for the applicable number of consecutive pay periods, and for a weekly payroll this aligns with the same maximum count used on the paper ROE earnings grid-27 periods.

Practically, this means payroll totals the employee's insurable earnings for the last 27 consecutive weekly pay periods leading up to the interruption of earnings (or the full period of employment if shorter). Using the correct number of pay periods ensures Service Canada has the right earnings history to adjudicate EI benefits accurately and reduces ROE processing issues.

### NEW QUESTION # 19

A retiring allowance includes:

- A. Accumulated overtime
- B. Vacation pay
- C. Payments in recognition of long service
- D. Bonus or incentive pay

**Answer: C**

Explanation:

The CRA defines a retiring allowance (also called severance pay) as an amount paid to an employee when or after they retire or lose their job, in recognition of long service or for the loss of office or employment. This matches option A.

The other options are specifically not retiring allowances under CRA guidance. The CRA states a retiring allowance does not include salary, wages, bonuses, or overtime, which rules out bonus or incentive pay and accumulated overtime. The CRA also states it does not include payments for accumulated vacation leave not taken before retirement, which rules out vacation pay.

This classification matters in payroll because retiring allowances have distinct rules: for example, they are not subject to CPP or EI deductions, and part of a retiring allowance may be eligible for direct transfer to an RRSP /RPP under special rules (based on pre-1996 service).

### NEW QUESTION # 20

What is piecework?

- A. All of the above
- B. A fixed amount of earnings paid to an employee per pay period, regardless of the number of hours worked or the production they accomplished
- C. A rate of pay earned per unit of production, regardless of the length of time taken
- D. Earnings which are based on the amount of time worked, usually at a rate per hour or per day

**Answer: C**

Explanation:

Piecework (also called piece-rate pay) is a pay method where an employee's earnings are determined by output—they are paid a set amount per unit produced or completed, rather than by hours worked or a fixed salary. This aligns directly with option C. A time-based hourly/daily wage (option A) is a different earnings method, and a fixed pay-per-period arrangement (option B) describes salary. Therefore, "all of the above" is incorrect because these are three distinct compensation structures.

In payroll calculations, piecework earnings are typically calculated as: piece rate × number of units produced in the pay period. Employers still have to ensure compliance with employment standards, such as minimum wage and overtime rules, even where piecework is used. A Canadian payroll educational reference defines piecework as payment for each unit produced "regardless of the amount of time taken."

#### NEW QUESTION # 21

A retiring allowance includes:

- A. Accumulated overtime
- B. Vacation pay
- C. Legislated wages in lieu of notice in Quebec
- **D. None of the above**
- E. Bonus or incentive pay

**Answer: D**

Explanation:

The CRA defines a retiring allowance (also called severance pay) as an amount paid when or after an employee retires or loses their job, in recognition of long service or for the loss of employment.

However, the CRA is also explicit about what a retiring allowance does not include. It does not include "salary, wages, bonuses, [or] overtime," which rules out bonus/incentive pay and accumulated overtime in the options. It also does not include "payments for accumulated vacation leave not taken," which rules out vacation pay as a retiring allowance. Finally, it does not include wages in lieu of termination notice, which rules out wages in lieu (including legislated notice pay) as a retiring allowance. Because every listed item is specifically excluded by CRA guidance, the correct answer is None of the above (E).

#### NEW QUESTION # 22

In which province or territory is the employer-paid premium for private health insurance coverage that includes dental and prescription coverage considered to be a non-cash taxable benefit?

- A. Ontario
- B. British Columbia
- C. Yukon
- **D. Quebec**

**Answer: D**

Explanation:

In Quebec, employer-paid premiums (contributions) to a group insurance plan, including a private health services plan (which commonly covers items like dental and prescription drugs), are treated as a taxable benefit for the employee for Quebec purposes. Revenu Quebec explicitly states that contributions (premiums) an employer pays under a group insurance plan for coverage received by an employee constitute a taxable benefit.

Because the employer is paying the premium directly to the insurer (the employee receives coverage rather than cash), this is treated as a non-cash taxable benefit in payroll classification terms. The payroll impact is that this taxable benefit must be included in the employee's Quebec taxable income and reported on the RL-1 (and handled according to Quebec source deduction rules). Outside Quebec, employer-paid health/dental plan premiums are generally not treated the same way for provincial taxable benefit purposes, which is why the correct answer among the options is Quebec.

#### NEW QUESTION # 23

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