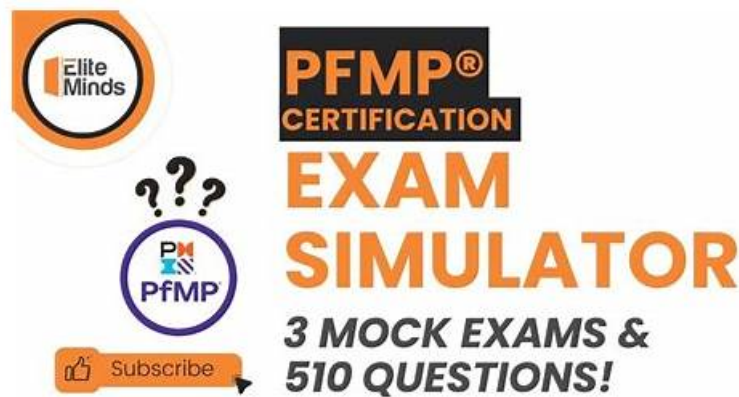


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National Payroll Institute Payroll Fundamentals 1Exam Sample Questions (Q28-Q33):

NEW QUESTION # 28

Helen is reimbursed for the cost of the protective clothing that is legally required for her job. The clothing she bought isnot supported by receiptsand is a reasonable reimbursement amount. This is considered:

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

Answer: A

Explanation:

Even though the question uses the word "reimbursed," the key fact isno 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 aregenerally taxable, and only in specific circumstances under CRA administrative policy would they be non-taxable.

CRA interpretations also reinforce that where employeesdo not have to provide receipts, a clothing allowance is generally ataxable

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 # 29

When would a Record of Employment be issued for an employee paid mainly by commission?

- A. When the employee has had seven consecutive calendar days without both work and insurable earnings
- B. When the employee has not earned any commission after six months
- C. When the employment relationship has been severed
- D. An employee mainly paid by commission is not entitled to receive a Record of Employment

Answer: C

Explanation:

Commission employees have a specific ROE rule. Service Canada's ROE Guide explains that for employees whose earnings consist mainly of commissions, an interruption of earnings occurs only when the employment contract is terminated—unless the employee stops working due to specified EI-related reasons such as illness

/injury/quarantine, maternity/pregnancy, parental leave, or compassionate care/family caregiver leaves.

This means the usual 7-day rule (7 consecutive days with no work and no insurable earnings) generally does not trigger an interruption of earnings for mainly-commission employees as long as the contract continues. In other words, if the employee stops working for reasons like vacation or a leave of absence but remains under contract, Service Canada indicates there is no interruption of earnings and therefore no ROE is issued just because of time without commissions/work.

So the correct choice is when the employment relationship/contract is terminated (option C).

NEW QUESTION # 30

Paul Westin works for an Alberta organization and receives a regular salary of \$1,800.00 semi-monthly. He will be receiving a payout of accrued vacation with no time taken of \$1,400.00 on a separate cheque. He has federal and provincial TD1s on file with claim code 1. Calculate the income taxes to be withheld on his vacation pay.

Answer:

Explanation:

341.50

Explanation:

CRA's method for bonus/irregular payments paid separately is to calculate income tax on the combined pay (regular pay + the irregular payment) using the regular tax tables, then subtract the tax that would apply to the regular pay alone. The difference is the income tax to withhold from the irregular payment.

Here, the semi-monthly taxable pay is:

Regular pay = \$1,800.00

Regular + vacation payout = \$3,200.00

Using the 2026 Alberta semi-monthly (24 pay periods) tax tables with claim code 1:

At \$1,800, Federal tax = \$130.45 and Alberta tax = \$58.55 # Total = \$189.00.

At \$3,200, Federal tax = \$356.50 and Alberta tax = \$174.00 # Total = \$530.50.

Income tax on the vacation payout = \$530.50 # \$189.00 = \$341.50.

CPP (including the enhanced portion) is a separate statutory deduction that must also be calculated on the payout, but this question asked specifically for income tax withholding.

NEW QUESTION # 31

Michael is an employee in Alberta who is paid bi-weekly and earns \$1,600.00 per pay period. He has a taxable meal allowance of \$30.00 per pay period. His federal and provincial TD1s on file show a claim code

2. Michael already reached the annual maximum first and second Canada Pension Plan (CPP) contributions before this pay.

Calculate his total federal and provincial income taxes.

Answer:

Explanation:

(total federal + Alberta tax): \$173.48

Explanation:

Taxable gross for the period = \$1,600.00 + \$30.00 = \$1,630.00 (a taxable allowance is included in income for tax withholding).

Using CRA T4032-AB (Biweekly, 26 pay periods) with claim code 2:

Federal tax at pay \$1,630 falls in the \$1,619-\$1,635 range # CC2 = \$107.35.

Alberta provincial tax at pay \$1,630 falls in the \$1,628-\$1,644 range # CC2 = \$46.55.

Subtotal tax from the tables = \$107.35 + \$46.55 = \$153.90.

CRA notes these tax tables build in the tax credits for CPP/EI, so when CPP is not deducted (because annual max already reached), you must increase tax withholding accordingly.

CPP that would have been deducted this pay (using CRA rates/YBE):

Pensionable = \$1,630 # $(\$3,500/26 = \$134.62) = \$1,495.38$; CPP $(4.95\% + 1.00\% = 5.95\%) = \88.98 .

Add back missing credits: Federal $14\% \times 88.98 = \$12.46$; Alberta $8\% \times 88.98 = \$7.12$ # total \$19.58.

Final total tax = \$153.90 + \$19.58 = \$173.48.

NEW QUESTION # 32

Which statutory deductions is salary continuance subject to?

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

Answer: A

Explanation:

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.

NEW QUESTION # 33

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