

Interesting Facts that Help you Crack the Tough National Payroll Institute PF1 Exam

Chapter

1

New Employee Information

Learning Objectives:

Upon completion of this chapter, you should be able to:

1. Identify the purpose of the following components of the commencement process:
 - Information necessary to pay an employee
 - Internal forms
 - Authorization for hiring
 - Union membership
 - Enrollment forms for benefit plans
 - Confidentiality agreement
 - Federal and provincial/territorial forms
 - Federal Personal Tax Credits Return – TD1
 - Provincial/territorial Personal Tax Credits Return – TD1
 - Québec Source Deductions Return – TP-1015.3-V

Communication Objective:

Upon completion of this chapter, you should be able to explain how to complete the federal and provincial/territorial Personal Tax Credits Return – TD1 forms and the Québec Source Deductions Return – TP-1015.3-V form.

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National Payroll Institute Payroll Fundamentals 1 Exam Sample Questions (Q10-Q15):

NEW QUESTION # 10

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 except Employment Insurance premiums
- **D. All deductions**

Answer: D

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 # 11

Jasmine works for a Saskatchewan employer and earns \$500.00 weekly. Calculate her Employment Insurance (EI) premium.

Answer:

Explanation:

\$8.15 (employee EI premium for the week)

Explanation:

For employees whose province of employment is outside Quebec (including Saskatchewan), EI premiums are calculated by multiplying the employee's insurable earnings by the employee EI premium rate for the year, up to the annual maximum insurable earnings. For 2026, the employee EI premium rate outside Quebec is \$1.63 per \$100 of insurable earnings (which is 1.63%). Jasmine earns \$500.00 weekly and (based on the question) we assume all earnings are insurable and she has not reached the annual maximum. Her EI premium is:

$$\$500.00 \times 1.63\% = \$500.00 \times 0.0163 = \$8.15.$$

This amount is deducted from the employee's pay and later remitted to the CRA as part of the employer's regular payroll remittance. The maximum insurable earnings for 2026 is \$68,900, but at \$500 per week she would only hit the maximum later in the year (if at all), so the weekly premium calculation above applies.

NEW QUESTION # 12

Select the correct order of priority for withholding payroll deductions from an employee's earnings.

- A. Statutory deductions, union deductions, legal deductions, company-compulsory deductions, voluntary deductions
- **B. Statutory deductions, legal deductions, union deductions, company-compulsory deductions, voluntary deductions**
- C. Union deductions, statutory deductions, legal deductions, company-compulsory deductions, voluntary deductions
- D. Company-compulsory deductions, union deductions, statutory deductions, legal deductions, voluntary deductions

Answer: B

Explanation:

Payroll deductions are typically applied in a priority order to ensure the employer meets mandatory legal obligations first and avoids creating liability. Standard Canadian payroll training materials commonly present five categories withheld in this order: (1) statutory deductions, (2) legal deductions, (3) union deductions, (4) company-compulsory deductions, and (5) voluntary deductions.

Statutory deductions (CPP/QPP, EI, income tax, and where applicable NWT/Nunavut payroll tax) have top priority because employers are legally required to deduct and remit them.

Legal deductions (such as CRA requirements to pay/garnishments) are next because they are enforced by law and can create employer liability if not followed.

Union deductions follow where required by a collective agreement.

Company-compulsory deductions (for example, required benefit premiums) come after those.

Voluntary deductions (charity, savings plans, etc.) are last and only taken if funds remain.

Therefore, option D is the correct order.

NEW QUESTION # 13

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 allowance
- C. An expense reimbursement
- D. An earning

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 # 14

Which of the following is not correct?

- A. Block 15B is not completed when insurable earnings are reported in Block 15C
- B. Severance payments and retiring allowances are not reported in Block 15B
- C. Bonus payments reported in Block 17C are also reported in Block 15B
- D. Vacation pay reported in Block 17A is reported in Block 15B

Answer: A

Explanation:

Option A is not correct. Service Canada's ROE guidance for paper ROEs explains that if you need to complete Block 15C, you do that first, and then you still enter the total insurable earnings in Block 15B. It also reminds employers to include any insurable separation payments entered in Block 17 in both Block 15C (Pay Period 1) and Block 15B totals.

Option C is correct because retiring allowances (often treated as severance-type amounts) are not insurable, so even if they appear in Block 17C, they are not added to Blocks 15B/15C.

Option D is correct because vacation pay paid on separation is reported in Block 17A, and when it is insurable, it must be included in the insurable earnings totals in Block 15B (and Block 15C P.P.1 where applicable).

NEW QUESTION # 15

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