

PF1높은통과율시험대비공부자료시험대비덤프자료

오DEP-3CRI높은 통과율 인기 덩크문제

- DEP-3CR1시행대의 덤프로문제를 DEP-3CR1유용한 최신덤프공부부 DEP-3CR1리젝트 덤프로문제를 www.itdumpskr.com의 무료 다운로드 DEP-3CR1 캐시자가 지금 열립니다DEP-3CR1덤프공부를 다른
- 최신버전 DEP-3CR1시행대의 덤프로 최신자료 덤프로문제 DEP-3CR1www.itdumpskr.com *을(를) 열고 무료로 다운로드를 위해 DEP-3CR1을 검색하십시오 DEP-3CR1최신버전 덤프공부부
- DEP-3CR1시행대의 덤프로 최신자료 100% 현재 모든 가능한덤프공부자료 DEP-3CR1 www.itdumpskr.com <에서 DEP-3CR1을 검색하고 무료로 다운로드하세요DEP-3CR1논문 물려덤프공부문제
- 인기작객들 DEP-3CR1시행대의 덤프로 최신자료 시행대비자료 www.itdumpskr.com은 DEP-3CR1 무료로 다운로드를 받을 수 있는 최고의 사이트입니다DEP-3CR1시행레스 가능한 인증공부자료
- DEP-3CR1최신버전 덤프공부부 DEP-3CR1시행대의 공부하기 DEP-3CR1인기덤프문제 DEP-3CR1 www.itdumpskr.com을(를) 열고 무료로 다운로드를 위해 DEP-3CR1을 검색하십시오DEP-3CR1시행덤프

Tags: DEP-3CR1시험대비 덤프 최신자료, DEP-3CR1높은 통과율 시험대비 덤프 공부, DEP-3CR1최신 버전 공부자료, DEP-3CR1퍼펙트 최신 덤프자료, DEP-3CR1퍼펙트 최신 덤프모음집

DEP-3CR1 시험대의 엄포 최신자료 & DEP-3CR1 높은 통과율 시험대의 엄포 공부

National Payroll Institute PF1 덤프는 National Payroll Institute PF1 시험문제변경에 따라 주기적으로 업데이트를 진행하여 저희 덤프가 항상 가장 최신버전이도록 보장해드립니다. 고객님들에 대한 깊은 배려의 마음으로 고품질 National Payroll Institute PF1 덤프를 제공해드리고 디테일한 서비스를 제공해드리는데 이것이 저희의 목표입니다.

National Payroll Institute PF1 Exam Syllabus Topics:

Section	Weight	Objectives
Topic 1: Record of Employment (ROE)	20%	- Submission and deadlines • 1. Electronic vs paper filing - ROE completion requirements • 1. Block-by-block reporting rules • 2. Insurable/pensionable earnings reporting

Topic 2: Individual Pay Calculations	40%	- Non-regular earnings • 1. Allowances, taxable benefits • 2. Overtime, bonuses, retroactive pay - Regular earnings • 1. Hourly, salary, commission calculations • 2. Pay period types and frequency
Topic 3: Termination and Special Payments	30%	- Termination payments • 1. Retiring allowances, death benefits • 2. Wages in lieu of notice, severance pay - Leaves and absences • 1. Sick leave, maternity/parental leave payments • 2. Vacation pay, statutory holidays
Topic 4: Communication and Compliance	10%	- Stakeholder communication • 1. Employee, government, third-party requirements - Accuracy and documentation • 1. Record keeping and audit trails

>> PF1높은 통과율 시험대비 공부자료 <<

PF1최신버전 시험덤프자료, PF1인증덤프문제

고객님의 시간을 조금이라도 절약해드리고 공을 적게 들여도 자격증 취득이 쉬워지도록 PassTIP의 IT전문가들은 최신 실러버스에 따라 몇년간의 노하우와 경험을 충분히 활용하여National Payroll Institute PF1시험대비자료를 연구 제작하였습니다. National Payroll Institute PF1 덤프를 공부하여 시험에서 떨어지는 경우 덤프비용환불 혹은 다른 과목으로 교환하는중 한가지 서비스를 제공해드립니다.

최신 Payroll Fundamentals PF1 무료샘플문제 (Q20-Q25):

질문 # 20

A 900-series Social Insurance Number is issued to:

- A. Landed immigrants working outside of Canada
- B. Canadian residents working outside of Canada
- C. Canadian residents with an expired Social Insurance Number
- **D. Individuals who are neither Canadian citizens nor permanent residents**

정답: D

설명:

A SIN that begins with "9" (often called a 900-series SIN) is issued to temporary workers-people who are neither Canadian citizens nor permanent residents-and who are authorized to work in Canada. Service Canada's employer guidance explicitly states that SINs beginning with "9" are issued to temporary workers who are neither Canadian citizens nor permanent residents, and these SINs are valid only until the expiry date shown on the immigration document that authorizes the person to work in Canada.

Service Canada also advises employers to confirm that employees with a SIN starting with "9" remain authorized to work and that their immigration document has not expired.

So, options A-C are incorrect because a 900-series SIN is not for permanent residents ("landed immigrants"), not for Canadians whose SIN "expires," and not based on working outside Canada. It specifically signals temporary status tied to work authorization in Canada.

질문 # 21

Which statutory deductions is salary continuance subject to?

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

정답: D

질문 # 22

Which pension plan requires the services of an actuary to study and forecast future needs of the plan to ensure the plan remains sufficiently funded to provide employees with their retirement benefits?

- A. Defined contribution pension plan
- B. All of the above
- **C. Defined benefit pension plan**
- D. Registered Retirement Savings Plan

정답: C

질문 # 23

By the authority of which Act can the Canada Revenue Agency garnish the wages of an employee who has failed to pay Employment Insurance premiums, Canada Pension Plan contributions, or income tax deductions?

- **A. The Income Tax Act**
- B. The Employment Insurance Act
- C. The Creditors' Relief Act
- D. The Canada Pension Plan Act

정답: A

설명:

The CRA's wage garnishment tool is commonly issued as a Requirement to Pay (RTP) (and related instruments such as ERTIP/DTP), which directs a third party (often the employer) to redirect amounts that would otherwise be paid to the employee, and send them to the government instead. CRA guidance explains that when an employee owes money, the CRA can send the employer a requirement to pay notice, and the employer must remit the amounts as instructed (or the employer can become liable). The legal authority for the CRA to issue a Requirement to Pay is found in the Income Tax Act, including section 224, which sets out the mechanism and consequences for non-compliance.

In payroll operations, this is a communication-and-compliance issue: payroll must correctly interpret the notice, apply the withholding/remittance as directed, and communicate impacts to internal stakeholders (HR /finance) and, where appropriate, the affected employee-while ensuring the remittance is made exactly as the CRA notice requires.

질문 # 24

Dollar amounts that are paid to an employee to cover expenses that they incurred while performing their job, but are not considered in the calculation of an employee's earnings are:

- A. Allowances
- B. Benefits
- C. Earnings
- **D. Expense reimbursements**

정답: D

설명:

An expense reimbursement is a repayment to an employee for business costs they already paid personally (for example, meals, mileage, supplies), typically supported by receipts or an expense report. CRA's guidance explains that a reimbursement is a payment made to repay amounts the employee spent while conducting the employer's business, and that a reasonable reimbursement is

That's why reimbursements are generally not part of "earnings" for payroll calculations—they are not compensation for work performed; they are repayment of a business expense. This differs from an allowance, which is usually a fixed amount paid without requiring receipts; allowances are often taxable unless a specific CRA exception applies.

So the correct term for "dollar amounts paid to cover job expenses incurred, but not considered earnings" is expense reimbursements (option D). Payroll best practice is to ensure reimbursements are properly documented and reasonable to support non-taxable treatment.

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PF1최신버전 시험덤프자료 : <https://www.passtip.net/PF1-pass-exam.html>

- PF1높은 통과율 시험대비 공부자료 100% 합격 보장 가능한 최신 공부자료 □ ➡ www.pass4test.net □을 통해 쉽게▶ PF1 □무료 다운로드 받기|PF1높은 통과율 덤프샘플문제
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