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National Payroll Institute Payroll Fundamentals 1Exam Sample Questions

(Q26-Q31):

NEW QUESTION # 26

Elodie is paid her commissions together with her bi-weekly salary of \$1,000.00. This pay period her commissions are \$4,300.00. Calculate her Quebec Pension Plan (QPP) contribution for this pay period.

Answer:

Explanation:

\$325.42

Explanation:

Because Elodie is subject to QPP, her pensionable earnings for the pay period include both salary and commissions (both are pensionable employment earnings, assuming no exemptions apply). First, determine total pensionable earnings for the bi-weekly pay: $\$1,000.00 + \$4,300.00 = \$5,300.00$.

For 2026, Revenu Quebec shows the QPP basic exemption is \$3,500 annually and the (employee) QPP contribution rate on earnings up to the maximum pensionable earnings is 6.30%.

Payroll applies the exemption per pay period. For bi-weekly pay (26 pay periods):

$\$3,500 \div 26 = \134.62 (rounded to cents).

Pensionable earnings subject to QPP this pay:

$\$5,300.00 - \$134.62 = \$5,165.38$.

QPP contribution:

$\$5,165.38 \times 6.30\% = \$5,165.38 \times 0.063 = \325.41894 , which rounds to \$325.42.

NEW QUESTION # 27

Charlene receives \$50.00 each pay for her meals. This is an example of:

- A. A reimbursement
- B. A benefit
- C. An allowance
- D. None of the above

Answer: C

Explanation:

A fixed amount paid to an employee for meals each pay period is typically a meal allowance. CRA guidance distinguishes an allowance from a reimbursement: an allowance is usually a set amount paid without the employee having to submit receipts for actual costs, while a reimbursement repays specific expenses and is generally supported by receipts or an expense claim.

Because Charlene "receives \$50.00 each pay for her meals," it is a flat amount, which aligns with an allowance rather than a reimbursement. Whether the allowance is taxable or non-taxable depends on the facts (for example, whether it is reasonable and paid under conditions CRA recognizes as non-taxable for certain travel situations). If it's not a reasonable travel allowance under CRA's exceptions, it is generally a taxable allowance and must be included in income with appropriate deductions.

So the correct classification is A (an allowance).

NEW QUESTION # 28

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 # 29

Which of the following types of payments made by a private organization would not be subject to all statutory deductions?

- A. Directors' fees
- B. Vacation pay when no time was taken
- C. Retroactive adjustment
- D. Performance bonus

Answer: A

Explanation:

The payment type most clearly not subject to all statutory deductions is directors' fees. CRA guidance on directors' fees shows they are treated as a special payment with distinct deduction rules, and (depending on the situation) they may not have CPP, EI, and income tax all apply in the same way as normal employment earnings.

By contrast, retroactive adjustments and performance bonuses are treated as taxable remuneration where CRA's tools (like PDOC) calculate CPP contributions, EI premiums, and income tax on those payments (up to annual maximums).

"Vacation pay when no time was taken" is also treated as a non-periodic payment and is included in CRA payroll deduction formulas as a type of amount on which statutory deductions are calculated (again, subject to annual maximums for CPP/EI). So, among the options listed, directors' fees are the one that would not necessarily be subject to all statutory deductions in the standard way.

NEW QUESTION # 30

The capital cost of an employer-owned vehicle includes:

- A. The cost of the vehicle excluding sales tax
- B. The cost of the vehicle, vehicle options, specialized equipment to meet requirements of employment
- C. The cost of the vehicle, vehicle options, accessories, sales tax and additions that add to depreciation value
- D. The cost of the vehicle, sales tax, customized heavy-duty suspension and power winches to meet requirement of employment uses

Answer: C

Explanation:

For CRA automobile benefit purposes (standby charge on an employer-owned automobile), the "cost" used is the capital cost, which includes more than just the sticker price. CRA guidance states the cost includes the trade-in amount (if applicable), additions, and GST/HST and PST as part of the cost base used in the standby charge calculation.

Option D is the best match because it includes vehicle options/accessories, sales taxes, and additions that add to depreciation value. Importantly, CRA also notes that certain specialized equipment added to meet the requirements of a disabled person or employment (examples include heavy-duty suspension and power winches) is not considered part of the automobile's cost for standby charge purposes. This directly rules out options A and C, since they treat specialized equipment as part of capital cost. Option B is incorrect because CRA includes sales taxes (GST/HST and PST) in the cost base.

NEW QUESTION # 31

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